IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

Update:

Update:

Description:

Case No. 05-44481 (RDD)

Update:

Case No. 05-44481 (RDD)

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 15, 2008, I caused to be served the document listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via overnight delivery, (ii) upon the parties listed on <u>Exhibit B</u> hereto via electronic notification, and (iii) upon the parties listed on <u>Exhibit C</u> hereto via postage pre-paid U.S. mail:

1) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without exhibits) (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit E attached hereto. The chart contained in the form of

the Personalized Notice which is attached hereto as <u>Exhibit F</u> has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of <u>Exhibit E</u> attached hereto was incorporated into each Personalized Notice.

4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without exhibits) (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as <u>Exhibit I</u>]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of <u>Exhibit H</u> attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of <u>Exhibit H</u> attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as <u>Exhibit I</u> has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of <u>Exhibit H</u> attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

8) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without

exhibits) (Docket No. 12687) [a copy of which is attached hereto as $\underline{\text{Exhibit}}$ \underline{D}]

- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 21 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 21 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: February 28, 2008	
• ,	/s/ Evan Gershbein
	Evan Gershbein
State of New York	
Subscribed and sworn to (or affirme on this 28th day of February,	
Signature: /s/Joseph Woodfi	<u>eld</u>
Commission Expires: <u>10/23/10</u>	0

EXHIBIT A

05-44481-rdd Doc 12924 Filed 02/29/08 Entered 02/29/08 01:59:17 Main Document Polp5 Onforalio 1 Master Service List

COMPANY Brown Rudnick Berlack Israels	CONTACT	ADDRESS1	ADDRESS2	CITY	STAT	E ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	<u>sreisman@cm-p.com</u>	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia- Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
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	Carrie L. Scriiii	303 IIILEHOCKEH Farkway		Broomileid	CO	80021	303-927-4655	303-032-47 10	paul.anderson@flextronics.co	Counsel to Flextronics
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		m	International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenbera@fticonsultin	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	g.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
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Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI		3 313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman		Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	manarvaicho@ns.gov	Creditor Committee Member
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
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JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent Counsel Data Systems
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ranzman carson consultants	Cheryr Belance	2000 Alaska AVC		Li ocganao	O/	30243	510-025-3000	010-020-0100	SDETATIOE (STROCIIO: COTT)	Counsel to Official Committee of
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Unsecured Creditors
Law Debenture Trust of New										
York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New	Detriels I Healts	400 Madiaan Ava	Farmth Flags	Na Vanle	NY	10017	040 750 0474	242 750 4204	natrials has by @layedah as m	Indontrus Trustes
York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	INY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee Counsel to Recticel North
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Wiebermott vviii & Emery EE	Bavia B. Gicary	ZZ7 West Monies succe	Cuite 6 100	Ornougo		00000	012 012 2000	012 001 7700	dolodry (ce, mwo. oom	Counsel to Recticel North
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i illips Nizer EEI	Sandra A. Riemei			New Tork	INI	10103	212-041-0309	212-202-3132	david.resnick@us.rothschild.co	Semiconductor Systems
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Rotificilla life.	David L. Restlick	Americas		New TOIK	INT	10020	212-403-3500	212-403-5454	III.	Fillaticial Advisor
										Counsel to Murata Electronics
										North America, Inc.; Fujikura
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									Counsel to Movant Retirees and
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									Counsel to Movant Retirees and
									Proposed Counsel to The Official
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MaryAnn Brereton, Assistant									
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Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	service via fax		Counsel to United States Trustee
		201 Commoros							Proposed Conflicts Counsel to the Official Committee of Unsecured
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		1100 North							Creditor Committee
Steven M. Cimalore	Rodney Square North	Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	m	Member/Indenture Trustee
	Kayalyn A. Marafioti, Thomas J. Matz Daniel D. Doyle Nicholas Franke Chester B. Salomon, Constantine D. Pourakis Albert Togut MaryAnn Brereton, Assistant General Counsel Alicia M. Leonhard Michael D. Warner Harvey R. Miller Jeffrey L. Tanenbaum, Esq. Martin J. Bienenstock, Esq.	John Wm. Butler, John K. Lyons, Ron E. Meisler Kayalyn A. Marafioti, Thomas J. Matz 1 North Brentwood Boulevard 2 North Brentwood Boulevard 3 North Brentwood Boulevard 485 Madison Avenue 485 Madison Avenue 485 Madison Avenue 486 Molison Avenue 487 Molison Avenue 487 Molison Avenue 487 Molison Avenue 487 Molison Avenue 488 Madison Avenue 488 Madison Avenue 489 Molison Avenue 480 Columbia Road 480	John Wm. Butler, John K. Lyons, Ron E. Meisler Kayalyn A. Marafioti, Thomas J. Matz 1 North Brentwood Boulevard 2 Oth Floor 2 One Penn Plaza 3 MaryAnn Brereton, Assistant General Counsel 3 Whitehall Street 4 Times Square 7 One Pent Plaza 5 Wite 3335 4 Suite 3335 5 Suite 3335 6 O Columbia Road 4 Street 5 Suite 3335 6 Suite 3335	John Wm. Butler, John K. Lyons, Ron E. Meisler 333 W. Wacker Dr. Suite 2100 Chicago Kayalyn A. Marafioti, Thomas J. Matz 1 North Brentwood Boulevard 1 North Brentwood Boulevard Tenth Floor St. Louis 1 North Brentwood Boulevard Tenth Floor New York Albert Togut One Penn Plaza Suite 3335 New York MaryAnn Brereton, Assistant General Counsel 60 Columbia Road Morristown Alicia M. Leonhard 33 Whitehall Street 21st Floor New York Michael D. Warner 1700 City Center Tower II Harvey R. Miller 767 Fifth Avenue New York Mertin J. Bienenstock, Esq. 767 Fifth Avenue New York New York New York New York	John Wm. Butler, John K. Lyons, Ron E. Meisler 333 W. Wacker Dr. Suite 2100 Chicago IL Kayalyn A. Marafioti, Thomas J. Matz 1 North Brentwood Boulevard Tenth Floor St. Louis MO 1 North Brentwood Boulevard Tenth Floor St. Louis MO Chester B. Salomon, Constantine D. Pourakis Albert Togut MaryAnn Brereton, Assistant General Counsel Alicia M. Leonhard 33 Whitehall Street 1700 City Center Tower II Harvey R. Miller 767 Fifth Avenue New York NY MeryAnd P. Kessler, Esq. 767 Fifth Avenue New York NY New York NY	John Wm. Butler, John K. Lyons, Ron E. Meisler Ayalyn A. Marafioti, Thomas J. Matz 4 Times Square P.O. Box 300 New York NY 10036 1 North Brentwood Boulevard Tenth Floor St. Louis MO 63105 1 North Brentwood Boulevard Tenth Floor St. Louis MO 63105 1 North Brentwood Boulevard Tenth Floor St. Louis MO 63105 1 North Brentwood Boulevard Tenth Floor St. Louis MO 63105 Chester B. Salomon, Constantine D. Pourakis 485 Madison Avenue 20th Floor New York NY 10022 Albert Togut Morristown Morristown NJ 7960 Alicia M. Leonhard 33 Whitehall Street 21st Floor Michael D. Warner 1700 City Center Tower III Michael D. Warner 1700 City Center Tower III Meryork NY 10153 Meryork NY 10153 Martin J. Bienenstock, Esq. 767 Fifth Avenue New York NY 10153 Michael P. Kessler, Esq. 767 Fifth Avenue New York NY 10153	John Wm. Butler, John K. Lyons, Ron E. Meisler 333 W. Wacker Dr. Suite 2100 Chicago IL 60606 312-407-0700	John Wm. Butler, John K. Lyons, Ron E. Meisler 333 W. Wacker Dr. Suite 2100 Chicago IL 60606 312-407-0700 312-407-0411	Duther D

EXHIBIT B

Pg 9 of 191
Delphi Corporation
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia- Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
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Delphi Corporation
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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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EXHIBIT D

Hearing Date And Time: March 19, 2008 at 10:00 a.m. Response Date And Time: March 12, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Debtors. :

DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN CLAIMS

TO IMPLEMENT CURE PAYMENTS AND MODIFY GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

- 1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.
- No trustee or examiner has been appointed in these cases. On October 17,
 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official
 committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official
 committee of equity holders.
- 3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264). Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-

Possession (Docket No. 11386) (the "Plan") and the First Amended Disclosure Statement with respect to the Plan (Docket No. 11388) (the "Disclosure Statement"). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389). On January 25, 2008, the Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order"), which became a final order on February 4, 2008.

- 4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).
- 5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. <u>Current Business Operations Of The Debtors</u>

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso (cont'd)

- 7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").
- 8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the

⁽cont'd from previous page)

receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³
Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

- deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.
- 11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business

Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

operations. The Debtors stated that they needed to focus on five key areas: first, modifying the Company's labor agreements to create a competitive arena in which to conduct business; second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company; third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus; fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint; and fifth, devising a workable solution to their current pension situation.

E. Confirmation Of The Debtors' Plan Of Reorganization

- 13. The confirmed Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases. The Global Settlement Agreement and the Master Restructuring Agreement provide for a comprehensive settlement with GM, and both agreements were approved by this Court in the Confirmation Order. With the Plan confirmed, the Debtors are focusing their efforts on satisfying the conditions for the Plan to become effective and allow them to emerge from chapter 11. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.
- 14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

- 15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.
- 16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.
- Times (National Edition), the <u>Wall Street Journal</u> (National, European, and Asian Editions), <u>USA Today</u> (Worldwide Edition), the <u>Automotive News</u> (National Edition), and in local editions of the following publications: the <u>Adrian Daily Telegram</u>, the <u>Arizona Daily Star</u>, the <u>Buffalo News</u>, the <u>Chicago Sun Times</u>, the <u>Clinton News</u>, the <u>Columbia Dispatch</u>, the <u>Daily Leader</u>, <u>Dayton Daily News</u>, the <u>Detroit Free Press</u>, the <u>El Paso Times</u>, the <u>Fitzgerald Herald Leader</u>, the

Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

- 18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 25 omnibus Claims⁴ objections, pursuant to which this Court has disallowed and expunged 9,530 Claims and modified approximately 3,400 Claims. In addition, the hearings with respect to approximately 720 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).
- 19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006,

2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos.

The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27,

⁸²⁷⁰ and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738), November 19, 2007 (Docket No. 10982), December 21, 2007 (Docket No. 11588), and January 18, 2008 (Docket No. 12288).

the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 2002(M), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187), in which the Debtors requested this Court, among other things, to authorize the Debtors to continue the current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order previously entered by this Court, including omnibus Claims objections to more than 100 Claims. On December 20, 2007, this Court entered the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

21. In this Twenty-Seventh Omnibus Claims Objection, the Debtors are objecting to 131 Proofs of Claim, all of which are set forth on Exhibit C hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.⁵

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 revising, upon the occurrence of the Effective Date⁶ of the Plan as modified pursuant to the Confirmation Order, (a) the classification with respect to the Claims set forth on Exhibit A-1 hereto due to cure payments that the Debtors expect to make on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), (b) the classification with respect to the Claims that have been modified pursuant to prior orders set forth on Exhibit A-2 hereto due to cure payments that the Debtors expect to make on account of a Contract Assumption, and (c) the classification with respect to the Claims, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, others

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Contemporaneously with this Twenty-Seventh Omnibus Claims Objection, the Debtors are filing the Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"). In the Twenty-Sixth Omnibus Claims Objection, the Debtors object to Claims and are seeking (i) to expunge and disallow Claims that (a) are duplicative of other Claims or have been amended or superseded by later filed Claims, (b) were not timely filed pursuant to the Bar Date Order and are not reflected on the Debtors' books and records, including certain Claims filed by taxing authorities, and (ii) to modify certain Claims, including Claims in which the claimant asserted a reclamation demand and the claimant and the Debtors entered into a letter agreement regarding the valid amount of the reclamation demand, with such agreement being subject to certain reserved defenses. The Debtors are objecting to 40 Proofs of Claim in the Twenty-Sixth Omnibus Claims Objection.

Pursuant to Article 1.69 of the Plan as modified by the Confirmation Order, "Effective Date" means "the Business Day determined by the Debtors on which all conditions to the consummation of this Plan set forth in Article 12.2 of this Plan have been either satisfied or waived as provided in Article 12.3 of this Plan and the day upon which this Plan is substantially consummated."

of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, and all of which are subject to prior orders that modified the classification of such claims, set forth on Exhibit A-3 hereto due to cure payments that the Debtors expect to make on account of a Contract Assumption.

Objections To Claims

G. <u>Assumption And Assignment Of Contracts And Related Cure Payments</u>

- the Company's manufacturing operations. Under the confirmed Plan, all executory contracts and unexpired leases to which any of the Debtors is a party will be deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Plan, unless such executory contracts or unexpired leases (i) have been previously rejected by Delphi pursuant to a final order of this Court, (ii) are the subject of a motion to reject pending on or before such effective date, (iii) have expired or been terminated on or prior to December 31, 2007 (and not otherwise extended) pursuant to their own terms, (iv) are listed on Exhibit 8.1(a) to the Plan as executory contracts or unexpired leases to be rejected, or (v) are otherwise rejected pursuant to the terms of the Plan. As required under section 365 of the Bankruptcy Code, to assume such contracts, the Debtors are proposing to cure defaults in all such assumed executory contracts and unexpired leases (the "Material Supply Contract Cure Payments").
- 24. In addition, in furtherance of the Debtors' transformation plan, the Debtors have been selling and winding-down certain non-core product lines and manufacturing sites. On December 10, 2007 and January 15, 2008, the Debtors filed motions seeking authority to sell the global steering and halfshaft business (the "Steering Business") and the global bearings business

(the "Bearings Business"), respectively. On December 20, 2007 and January 25, 2008, this

Court approved the bidding procedures authorizing the Debtors to commence auctions to sell the

Steering Business and the Bearings Business, respectively. The final sale hearings regarding the

Steering Business and Bearings Business are both currently scheduled for the February 21, 2008

omnibus hearing. In both the Steering Business and Bearings Business divestitures, the Debtors

have conducted due diligence and finalized a list of contracts that will be assumed by the Debtors

and assigned to the respective buyers as part of the sale transactions. Upon assumption of the

contracts by the Debtors, or as soon thereafter as practicable, the non-Debtor contract

counterparties will receive payments to cure the defaults on the contracts (the "Divestiture Cure

Payments," and, together with the Material Supply Contract Cure Payments, the "Cure

25. In some instances, certain Claims will be satisfied in whole or in part by a cure payment that the Debtors will make to counterparties to executory contracts or unexpired leases under which such Claim arose. As a result, the Debtors are seeking to reclassify a portion of each claim that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the Bankruptcy Code and therefore will be satisfied by payment of cure. In determining the amount by which each such Claim will be satisfied and the amount by which the classification of such Claim would be modified accordingly, the Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the claim amount that will remain unsecured, or will be classified as priority for reasons other than being subject to cure, after the Debtors make the Cure Payments. To eliminate multiple recoveries for a single liability, by this Objection, the Debtors seek to modify the Claims to

accurately reflect the classification of such Claims against a Debtor after the Debtors make the Cure Payments.

H. <u>Claims Subject To Modification Due To Cure</u>

- 26. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim will be satisfied in whole or in part by the Cure Payments and as such should be modified to reflect the Cure Payments. Set forth on Exhibit A-1 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim different from that asserted by the Claimant (the "Exhibit A-1 Claims"). For each Exhibit A-1 Claim, Exhibit A-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed" and the proposed modified classification for the Claim in a column titled "Claim As Modified."
- 27. The Debtors object to the classification for each Exhibit A-1 Claim listed on Exhibit A-1 and request that each such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-1. Thus, no Claimant listed on Exhibit A-1 would be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-1, subject to the Debtors' right to further object to each such Exhibit A-1 Claim.
- 28. The inclusion of the Exhibit A-1 Claims on Exhibit A-1, however, may not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Exhibit A-1 Claims at a later date on any basis whatsoever. For clarity, Exhibit A-1 refers to the Debtor entities by case

The Asserted Claim Amount on Exhibit A-1 reflects only asserted liquidated claims.

number and <u>Exhibit B</u> displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in <u>Exhibit A-1</u>.

29. Accordingly, the Debtors (a) object to the classification for each Exhibit A-1 Claim and (b) seek an order modifying the Exhibit A-1 Claims to reflect the classification as set forth on Exhibit A-1.

I. Claims Subject To Prior Orders And To Modification Due To Cure

- 30. In addition, the Debtors have also determined that certain Proofs of Claim that were modified pursuant to prior orders will be satisfied in whole or in part by the Cure Payments and that the classifications of such Proofs of Claim should be modified accordingly. Set forth on Exhibit A-2 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim different from that asserted by the Claimant (the "Exhibit A-2 Claims"). For each Exhibit A-2 Claim, Exhibit A-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified classification for such Exhibit A-2 Claims, in a column titled "Claim As Modified."
- 31. The Debtors object to the classification for each Exhibit A-2 Claim listed on Exhibit A-2 and request that such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-2. Thus, no Claimant listed on Exhibit A-2 would be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-2, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. For clarity, Exhibit A-2 refers to the Debtor entities by case number and Exhibit B

⁸ The Asserted Claim Amount on Exhibit A-2 reflects only asserted liquidated claims.

displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in Exhibit A-2.

- 32. Accordingly, the Debtors (a) object to the classification for each Exhibit A-2 Claim and (b) seek an order modifying the Exhibit A-2 Claims to reflect the classification as set forth on Exhibit A-2.
- J. Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure
- Proofs of Claim that are subject to prior orders that modified the classification of such Claims (a) will be satisfied in whole or in part by the Cure Payments, (b) incorrectly assert secured or priority status, and (c) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (c)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.
- 34. Set forth on Exhibit A-3 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim (the "Exhibit A-3 Claims"). For each Exhibit A-3 Claim, Exhibit A-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified classification for the Exhibit A-3 Claims, in a column titled "Claim As Modified." The

⁹ The Asserted Claim Amount on Exhibit A-3 reflects only asserted liquidated claims.

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classification column labeled "Priority" includes amounts both from assertions of reclamation claims, administrative claims, and Divestiture Cure Payments and/or the Material Supply Contract Cure Payments. In some instances, the dollar amount for the reclamation portion of a Claim set forth on Exhibit A-3 is being reduced in proportion to the anticipated cure payments. Thus, in those instances the total dollar amounts associated with the "Priority" classification as reflected on Exhibit A-3 are not being modified, but instead only the components of the "Priority" portion of the Claim are being modified. Such modifications are reflected in the column titled "Claims As Modified" and identified as "Cure Amount" and "Reclamation Amount".

- 35. The Debtors object to the classification for each Exhibit A-3 Claim listed on Exhibit A-3 and request that each such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-3. Thus, no Claimant listed on Exhibit A-3 would be entitled to (a) recover for any Exhibit A-3 Claims in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit A-3, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column not listed in the "Claim As Modified" column on Exhibit A-3, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. For clarity, Exhibit A-3 refers to the Debtor entities by case number and Exhibit B displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in Exhibit A-3.
- 36. Accordingly, the Debtors (a) object to the classification, for the Exhibit A-3 Claims and (b) seek an order modifying the Exhibit A-3 Claims to reflect the classification as set forth on Exhibit A-3.

Separate Contested Matters

37. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Seventh Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Seventh Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Seventh Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

38. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Seventh Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Seventh Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

39. Responses to the Twenty-Seventh Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

40. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on March 12, 2008.

L. <u>Contents Of Responses</u>

- 41. Every Response to this Twenty-Seventh Omnibus Claims Objection must contain at a minimum the following:
 - (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; <u>provided</u>, <u>however</u>, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. <u>Timely Response Required</u>

- 42. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Seventh Omnibus Claims Objection.
- 43. Pursuant to the Claims Objection Procures Order, only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Seventh Omnibus Claims Objection and who is served with the Twenty-Seventh Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Seventh Omnibus Claims Objection without further notice to the

Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

44. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

45. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Seventh Omnibus Claims Objection Order

46. Service of any order with regard to this Twenty-Seventh Omnibus Claims
Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

47. Questions about this Twenty-Seventh Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

<u>Notice</u>

- 48. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Tenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered February 4, 2008 (Docket No. 12487). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.
- 49. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-

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Seventh Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A-1, A-2, and A-3 is attached hereto as Exhibit D. Claimants will receive a copy of this Twenty-Seventh Omnibus Claims Objection without Exhibits A-1 through C hereto. Claimants will nonetheless be able to review Exhibits A-1 through C hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

50. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York February 15, 2008

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	ODIFIED		
Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$ 171,798.50 Filing Creditor Name and Address: ALMETALS CO 51035 GRAND RIVER	Claim Holder Name and Address ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393	Docketed Total:	\$171,798.50			Cure Amount: Unsecured Amount: Modified Total:	\$169,414.09 \$2,384.41 \$171,798.50
WIXOM, MI 48393	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$171,798.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$169,414.09	<u>Unsecured</u> \$2,384.41
			\$171,798.50			\$169,414.09	\$2,384.41
Claim: 7838 Date Filed: 06/12/2006 Docketed Total: \$ 1,434,038.60 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$1,434,038.60			Cure Amount: Unsecured Amount: Modified Total:	\$1,321,418.01 \$112,620.59 \$1,434,038.60
ASSIGNEE OF AFX INDUSTRIES LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$1,434,038.60	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,321,418.01	<u>Unsecured</u> \$112,620.59
1.5.0 16.114.101 1002			\$1,434,038.60			\$1,321,418.01	\$112,620.59
Claim: 8722 Date Filed: 06/28/2006 Docketed Total: \$ 128,098.75 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$128,098.75			Cure Amount: Unsecured Amount: Modified Total:	\$101,811.00 \$26,287.75 \$128,098.75
ASSIGNEE OF HY LEVEL INDUSTRIES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$128,098.75	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$101,811.00	<u>Unsecured</u> \$26,287.75
NEW TORISTY 10022			\$128,098.75			\$101,811.00	\$26,287.75
Claim: 7491 Date Filed: 06/05/2006 Docketed Total: \$ 1,617,353.43 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$1,617,353.43			Cure Amount: Unsecured Amount: Modified Total:	\$1,548,203.43 \$69,150.00 \$1,617,353.43
SEMICONDUCTER CORP 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$1,617,353.43	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,548,203.43	<u>Unsecured</u> \$69,150.00
			\$1,617,353.43			\$1,548,203.43	\$69,150.00

^{*}See Exhibit B for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED			CLAIM AS M	ODIFIED		
Claim: 7091 Date Filed: 05/30/2006 Docketed Total: \$ 61,342.54 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL FABRICATING	Claim Holder Name a AMROC INVESTME 535 MADISON AVE NEW YORK, NY 100	NTS LLC 15TH FL 22	Docketed Total:	\$61,342.54			Cure Amount: Unsecured Amount: Modified Total:	\$61,342.54 \$61,342.54
535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$61,342.54 \$61,342.54	<u>Case Number*</u> 05-44640	Secured	Priority \$61,342.54 \$61,342.54	<u>Unsecured</u>
Claim: 15781 Date Filed: 08/01/2006 Docketed Total: \$ 552,858.63 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING	Claim Holder Name a ASM CAPITAL 7600 JERICHO TPKE WOODBURY, NY 11	STE 302	Docketed Total:	\$552,858.63			Cure Amount: Unsecured Amount: Modified Total:	\$405,291.00 \$147,567.63 \$552,858.63
COMPANY 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$552,858.63	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$405,291.00	<u>Unsecured</u> \$147,567.63
				\$552,858.63			\$405,291.00	\$147,567.63
Claim: 6802 Date Filed: 05/24/2006 Docketed Total: \$ 12,030.60 Filing Creditor Name and Address: COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE	Claim Holder Name a COFICAB PORTUGA DE FIOS E CABOS LI 46 EN18 1 KM 2 5 GUARDA, 06300230 PORTUGAL	AL COMPANHIA DA LOTE	Docketed Total:	\$12,030.60			Cure Amount: Unsecured Amount: Modified Total:	\$7,720.36 \$4,310.24 \$12,030.60
46 EN18 1 KM 2 5 GUARDA, 06300230 PORTUGAL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$12,030.60	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$7,720.36	<u>Unsecured</u> \$4,310.24
				\$12,030.60			\$7,720.36	\$4,310.24

Name and Address ATION FON DR DALE, IL 60108 Secured	Docketed Total:	\$7,433.25			Cure Amount:	\$7,433.25
<u>Secured</u>					Unsecured Amount: Modified Total:	\$7,433.25
	<u>Priority</u>	<u>Unsecured</u> \$7,433.25	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u> \$7,433.25	<u>Unsecured</u>
		\$7,433.25	-		\$7,433.25	
ESTMENTS LLC N AVE 15TH FL	Docketed Total:	\$34,134.78			Cure Amount: Unsecured Amount: Modified Total:	\$29,282.34 \$4,852.44 \$34,134.78
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$34,134.78	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$29,282.34	<u>Unsecured</u> \$4,852.44
		\$34,134.78	-		\$29,282.34	\$4,852.44
MASTER FUND LTD I AVE 22ND FL	Docketed Total:	\$108,786.45			Cure Amount: Unsecured Amount: Modified Total:	\$50,281.87 \$58,504.58 \$108,786.45
<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$108,786.45	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$50,281.87	<u>Unsecured</u> \$58,504.58
		\$108,786.45	-		\$50,281.87	\$58,504.58
[] 1	Name and Address MASTER FUND LTD H AVE 22ND FL NY 10019	TESTMENTS LLC N AVE 15TH FL NY 10022 * Secured Priority Name and Address MASTER FUND LTD H AVE 22ND FL NY 10019 Docketed Total:	* Secured Priority Unsecured \$34,134.78 Name and Address MASTER FUND LTD H AVE 22ND FL NY 10019 * Secured Priority Unsecured \$108,786.45 Priority Unsecured \$34,134.78 Unsecured \$108,786.45	Secured Priority Unsecured \$34,134.78 Secured Priority Unsecured \$34,134.78 \$34,134.78 Satisfies \$34,134.78 Satisfies \$108,786.45 Secured Priority Unsecured \$108,786.45 HAVE 22ND FL NY 10019 Secured Priority Unsecured \$108,786.45 Secured Priority Unsecured \$108,786.45 Satisfies \$108,786.45 Case Number* 05-44640 O5-44640 05-44640 Case Number* 05-44640	Secured Priority Unsecured \$34,134.78 Secured Priority Unsecured \$34,134.78 Secured \$34,134.78 Secured \$34,134.78 Secured \$34,134.78 Secured \$34,134.78 Secured Secured	Secured Priority Unsecured \$34,134.78 Case Number* Secured Priority Unsecured \$29,282.34

CLAIM TO BE MODIFIED	CLAIM AS DOC		TOCORE		CLAIM AS M	ODIFIED		
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$ 95,890.67 Filing Creditor Name and Address: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL	Claim Holder Name a INFINEON TECHNO SACHNOFF & WEAV 10 S WACKER DR 40' CHICAGO, IL 60606	LOGIES AG ÆR LTD	Docketed Total:	\$95,890.67			Cure Amount: Unsecured Amount: Modified Total:	\$23,832.37 \$72,058.30 \$95,890.67
CHICAGO, IL 60606	<u>Case Number*</u> 05-44610	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$95,890.67 \$95,890.67	<u>Case Number*</u> 05-44610	<u>Secured</u>	<u>Priority</u> \$23,832.37 \$23,832.3 7	<u>Unsecured</u> \$72,058.30 \$72,058.30
Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$ 177,026.50 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL	Claim Holder Name a INFINEON TECHNO AMERICA CORP SACHNOFF & WEAV 10 S WACKER DR 40' CHICAGO, IL 60606	LOGIES NORTH ÆR LTD	Docketed Total:	\$177,026.50			Cure Amount: Unsecured Amount: Modified Total:	\$175,665.05 \$1,361.45 \$177,026.50
CHICAGO, IL 60606	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$177,026.50	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$175,665.05	<u>Unsecured</u> \$1,361.45
				\$177,026.50			\$175,665.05	\$1,361.45
Claim: 15493 Date Filed: 07/31/2006 Docketed Total: \$ 5,762.88 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNE OF BEI DUNCAN	Claim Holder Name a LIQUIDITY SOLUTIC REVENUE MANAGE ASSIGNEE OF BEI DI ELECTRONICS ONE UNIVERSITY PI	ONS INC DBA MENT AS JNCAN LAZA STE 312	Docketed Total:	\$5,762.88			Cure Amount: Unsecured Amount: Modified Total:	\$5,762.88 \$5,762.88
ELECTRONICS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	HACKENSACK, NJ 0 <u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$5,762.88 \$5,762.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,762.88 \$5,762.88	<u>Unsecured</u>

CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED			CLAIM AS M	ODIFIED		
Claim: 15469 Date Filed: 07/31/2006 Docketed Total: \$ 1,501.00 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION ONE UNIVERSITY PLZ STE 312	Claim Holder Name an LIQUIDITY SOLUTIO REVENUE MANAGE ASSIGNEE OF FREEW CORPOARTION ONE UNIVERSITY PL HACKENSACK, NJ 07	NS INC DBA MENT AS 7AY Z STE 312	Docketed Total:	\$1,501.00			Cure Amount: Unsecured Amount: Modified Total:	\$1,501.00 \$1,501.00
HACKENSACK, NJ 07601	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,501.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,501.00	<u>Unsecured</u>
	_			\$1,501.00			\$1,501.00	_
Claim: 15113 Date Filed: 07/31/2006 Docketed Total: \$ 7,343,692.50 Filing Creditor Name and Address: LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP LONG ACRE MASTER FUND LTD	Claim Holder Name an LONG ACRE MASTER ASSIGNEE TRANSFER ELECTRONICS CORP LONG ACRE MASTER 810 SEVENTH AVE 22 NEW YORK, NY 10019	R FUND LTD AS REE OF SHARP R FUND LTD ND FL	Docketed Total:	\$7,343,692.50			Cure Amount: Unsecured Amount: Modified Total:	\$4,759,783.06 \$2,583,909.44 \$7,343,692.50
810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,343,692.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,759,783.06	<u>Unsecured</u> \$2,583,909.44
	_			\$7,343,692.50			\$4,759,783.06	\$2,583,909.44
Claim: 9431 Date Filed: 07/13/2006 Docketed Total: \$ 961,318.16 Filing Creditor Name and Address: MACAUTO USA INC	Claim Holder Name an MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 1462		Docketed Total:	\$961,318.16			Cure Amount: Unsecured Amount: Modified Total:	\$961,318.16 \$961,318.16
80 EXCEL DR ROCHESTER, NY 14621	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$961,318.16	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$961,318.16	<u>Unsecured</u>
				\$961,318.16			\$961,318.16	

CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED			CLAIM AS M	ODIFIED		
Claim: 5452 Date Filed: 05/10/2006 Docketed Total: \$ 115,659.16 Filing Creditor Name and Address: METFORM CORP PO BOX 98733	Claim Holder Name an METFORM CORP PO BOX 98733 CHICAGO, IL 60693	d Address	Docketed Total:	\$115,659.16			Cure Amount: Unsecured Amount: Modified Total:	\$115,327.1' \$331.9' \$115,659.1
CHICAGO, IL 60693	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$115,659.16	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$115,327.17	<u>Unsecured</u> \$331.9
				\$115,659.16			\$115,327.17	\$331.99
Claim: 7289 Date Filed: 06/01/2006 Docketed Total: \$ 104,313.33 Filing Creditor Name and Address: NN BALL AND ROLLER INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 7601	Claim Holder Name an LIQUIDITY SOLUTIO ASSIGNEE OF NN IN ROLLER DIV ONE UNIVERSITY PL HACKENSACK, NJ 07	NS INC AS C US BALL AND AZA STE 312	Docketed Total:	\$104,313.33			Cure Amount: Unsecured Amount: Modified Total:	\$104,313.3. \$104,313.3.
TIMERENOMER, NJ 7001	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$104,313.33 \$104,313.33	<u>Case Number*</u> 05-44640	Secured	Priority \$104,313.33 \$104,313.33	<u>Unsecured</u>
Claim: 9025 Date Filed: 07/05/2006 Docketed Total: \$ 38,277.25 Filing Creditor Name and Address: PRECISION METAL PARTS INC	Claim Holder Name an REDROCK CAPITAL 1 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$38,277.25			Cure Amount: Unsecured Amount: Modified Total:	\$38,277.2 \$38,277.2
4725 28TH ST N ST PETERSBURG, FL 33714	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$38,277.25	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$38,277.25	<u>Unsecured</u>
				\$38,277.25		_	\$38,277.25	

CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED			CLAIM AS M	ODIFIED		
Claim: 11854 Date Filed: 07/28/2006 Docketed Total: \$ 49,788.00 Filing Creditor Name and Address: ST MARYS CARBON CO INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 7601	Claim Holder Name ar CAPITAL MARKETS ST MARYS CARBON ONE UNIVERSITY PI HACKENSACK, NJ 07	AS ASSIGNEE OF CO INC Z STE 312	Docketed Total:	\$49,788.00			Cure Amount: Unsecured Amount: Modified Total:	\$49,788.00 \$49,788.00
HACKENSACK, NJ 7001	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$49,788.00 \$49,788.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$49,788.00 \$49,788.00	<u>Unsecured</u>
Claim: 8667 Date Filed: 06/27/2006 Docketed Total: \$ 6,688.50 Filing Creditor Name and Address: STEPHENSON & LAWYER INC PO BOX 8834 GRAND RAPIDS, MI 49518-8834	Claim Holder Name ar GOLDMAN SACHS C PARTNERS LP C O GOLDMAN SAC 30 HUDSON 17TH FL JERSEY CITY, NJ 0730	CREDIT	Docketed Total:	\$6,688.50			Cure Amount: Unsecured Amount: Modified Total:	\$6,688.5 \$6,688.5
	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$6,688.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$6,688.50	<u>Unsecured</u>
				\$6,688.50			\$6,688.50	
Claim: 2215 Date Filed: 03/08/2006 Docketed Total: \$ 2,499.20 Filing Creditor Name and Address: SUMIDA TRADING PTE LTD 996 BENDERMEER RD	Claim Holder Name ar SUMIDA TRADING F 996 BENDERMEER RI NO 04 05 TO 06339944 SINGAPORE	TE LTD O	Docketed Total:	\$2,499.20			Cure Amount: Unsecured Amount: Modified Total:	\$2,499.2 \$2,499.2
NO 04 05 TO 06339944 SINGAPORE	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,499.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$2,499.20	Unsecured
				\$2,499.20			\$2,499.20	

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	ODIFIED		
Claim: 16422 Date Filed: 11/17/2006 Docketed Total: \$ 123,994.71 Filing Creditor Name and Address: TEMPEL STEEL CO	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$123,994.71			Cure Amount: Unsecured Amount: Modified Total:	\$2,230.40 \$121,764.31 \$123,994.71
5500 N WOLCOTT AVE CHICAGO, IL 60640-1020	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$123,994.71	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$2,230.40	<u>Unsecured</u> \$121,764.31
			\$123,994.71			\$2,230.40	\$121,764.31
Claim: 2144 Date Filed: 02/27/2006 Docketed Total: \$ 386,835.08 Filing Creditor Name and Address: TOYOTA TSUSHO AMERICA INC ZEICHNER ELLMAN & KRAUSE	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	Docketed Total:	\$386,835.08			Cure Amount: Unsecured Amount: Modified Total:	\$232,128.65 \$154,706.43 \$386,835.08
LLP 575 LEXINGTON AVE NEW YORK, NY 10022	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$386,835.08	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$232,128.65	<u>Unsecured</u> \$154,706.43
NEW TORISTY 10022			\$386,835.08			\$232,128.65	\$154,706.43
Claim: 12377 Date Filed: 07/28/2006 Docketed Total: \$ 1,792.00 Filing Creditor Name and Address: TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$1,792.00			Cure Amount: Unsecured Amount: Modified Total:	\$1,792.00 \$1,792.00
PACKING 901 MAXWELL ST LAKE GENEVA, WI 53147	<u>Case Number*</u> <u>Secured</u> 05-44567	<u>Priority</u>	<u>Unsecured</u> \$1,792.00	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$1,792.00	Unsecured
EARCH GEALVILY WISSIE			\$1,792.00			\$1,792.00	
Claim: 3975 Date Filed: 05/01/2006 Docketed Total: \$ 37,375.63 Filing Creditor Name and Address: UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST	Claim Holder Name and Address UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST S HOLLAND, IL 60473	Docketed Total:	\$37,375.63			Cure Amount: Unsecured Amount: Modified Total:	\$35,706.85 \$1,668.78 \$37,375.63
S HOLLAND, IL 60473	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$37,375.63	Case Number* 05-44640	<u>Secured</u>	<u>Priority</u> \$35,706.85	<u>Unsecured</u> \$1,668.78
			\$37,375.63			\$35,706.85	\$1,668.78

CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED			CLAIM AS M	ODIFIED		
Claim: 8588 Date Filed: 06/26/2006 Docketed Total: \$ 7,426.04 Filing Creditor Name and Address: VIBRACOUSTIC GMBH & CO KG	Claim Holder Name at VIBRACOUSTIC GMI HOHNER WEG 2 4 D 69465 WEINHEIM,	3H & CO KG	Docketed Total:	\$7,426.04			Cure Amount: Unsecured Amount: Modified Total:	\$7,354.65 \$71.35 \$7,426.04
HOHNER WEG 2 4 D 69465 WEINHEIM, GERMANY	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,426.04	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$7,354.65	<u>Unsecured</u> \$71.39
				\$7,426.04	•		\$7,354.65	\$71.39
Claim: 9453 Date Filed: 07/13/2006 Docketed Total: \$ 8,949.08 Filing Creditor Name and Address: VISHAY AMERICAS INC	Claim Holder Name at VISHAY AMERICAS 1 GREENWICH PL SHELTON, CT 06484		Docketed Total:	\$8,949.08			Cure Amount: Unsecured Amount: Modified Total:	\$8,949.08 \$8,949.08
1 GREENWICH PL SHELTON, CT 06484	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$8,949.08	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$8,949.08	<u>Unsecured</u>
				\$8,949.08	•		\$8,949.08	
Claim: 16301 Date Filed: 09/12/2006 Docketed Total: \$ 58,295.21 Filing Creditor Name and Address: WAUCONDA TOOL AND ENGR CO EFT	Claim Holder Name at REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$58,295.21			Cure Amount: Unsecured Amount: Modified Total:	\$57,024.21 \$1,271.00 \$58,295.21
111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$58,295.21	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$57,024.21	<u>Unsecured</u> \$1,271.00
BRECKENKIDGE, CO 00424		_		\$58,295.21			\$57,024.21	\$1,271.00

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	IODIFIED		
Claim: 8685 Date Filed: 06/27/2006 Docketed Total: \$ 36,363.34 Filing Creditor Name and Address: WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402	Docketed Total:	\$36,363.00			Cure Amount: Unsecured Amount: Modified Total:	\$20,741.46 \$15,621.54 \$36,363.00
CITILISC 112, 110 20210	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$36,363.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$20,741.46	<u>Unsecured</u> \$15,621.54
			\$36,363.00			\$20,741.46	\$15,621.54
	Claim Holder Name and Address WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Docketed Total:	\$0.34			Cure Amount: Unsecured Amount: Modified Total:	\$0.34 \$0.00 \$0.34
	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$0.34 \$0.34	<u>Case Number*</u> 05-44640	Secured	Priority \$0.34 \$0.34	<u>Unsecured</u> \$0.00
				Total Amo		fied: 30 ed: \$13,691,323.77 ed: \$ 13,691,323.77	

EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***			CLAIM AS MO	ODIFIED		
Claim: 1729 Date Filed: 01/31/2006 Docketed Total: \$ 154,411.76 Filing Creditor Name and Address: ADRONICS ELROB MFG CORP 9 SAND PARK RD CEDAR GROVE, NJ 07003	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$154,411.76			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,400.00 \$153,011.76 \$154,411.76
CEDAR GROVE, NJ 0/003	Case Number* Secured 05-44481	<u>Priority</u>	<u>Unsecured</u> \$154,411.76 \$154,411.76	<u>Case Number*</u> 05-44640	Secured	Priority \$1,400.00 \$1,400.00	<u>Unsecured</u> \$153,011.76 \$153,011.76
Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$ 127,102.34 Filing Creditor Name and Address: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$127,102.34			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$40,693.31 \$80,222.67 \$120,915.98
ROCHESTER, NY 14615	Case Number* Secured 05-44481	<u>Priority</u>	<u>Unsecured</u> \$127,102.34 \$127,102.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$40,693.31 \$40,693.31	<u>Unsecured</u> \$80,222.67 \$80,222.67
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$ 78,385.24 Filing Creditor Name and Address: ALLIANCE PLASTICS EFT 3123 STATION RD	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	Docketed Total:	\$78,385.24			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$55,331.87 \$1,596.44 \$56,928.31
ERIE, PA 16510	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$78,385.24 \$78,385.24	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$55,331.87 \$55,331.87	<u>Unsecured</u> \$1,596.44 \$1,596.44

^{*}See Exhibit B for a listing of debtor entities by case number.

^{***} UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	***		CLAIM AS M	ODIFIED		
Claim: 1163 Date Filed: 12/14/2005 Docketed Total: \$ 87,097.70 Filing Creditor Name and Address: AMERICAN PRODUCTS COMPANY 610 RAHWAY AVE	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 3 WOODBURY, NY 11797 Case Number* Secure	Docketed Total:	\$87,097.70 Unsecured]	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$58,050.24 \$21,374.90 \$79,425.14
UNION, NJ 07083-1943	05-44481		\$87,097.70 \$87,097.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$58,050.24 \$58,050.24	<u>Unsecured</u> \$21,374.90 \$21,374.90
Claim: 3358 Date Filed: 04/28/2006 Docketed Total: \$ 11,214.73 Filing Creditor Name and Address: AMERICAN TECHNICAL CERAMICS 1 NORDEN LN	Claim Holder Name and Address AMERICAN TECHNICAL CERA 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102		\$11,214.73]	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$11,214.73 \$11,214.73
HUNTINGTON STATION, NY 11746-2102	Case Number* Secure 05-44481	ed <u>Priority</u>	<u>Unsecured</u> \$11,214.73 \$11,214.73	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$11,214.73	<u>Unsecured</u>
Claim: 8576 Date Filed: 06/26/2006 Docketed Total: \$ 554,635.03 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$554,635.03		I	\$11,214.73 Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$63,928.08 \$483,042.48 \$546,970.56
ENTERPRISES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Case Number* Secure 05-44640	<u>Priority</u>	<u>Unsecured</u> \$554,635.03 \$554,635.03	<u>Case Number*</u> 05-44640	Secured	Priority \$63,928.08 \$63,928.08	<u>Unsecured</u> \$483,042.48 \$483,042.48

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CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$ 59,444.55 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PROPULCTS INC. FET.	Claim Holder Name AMROC INVESTME ATTN DAVID S LEI 535 MADISON AVE NEW YORK, NY 100	ENTS LLC NWAND ESQ 15TH FL	Docketed Total:	\$59,444.55			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$48,178.07 \$5,732.00 \$53,910.07
PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> -	<u>Unsecured</u> \$59,444.55 \$59,444.55	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$48,178.07 \$48,178.07	<u>Unsecured</u> \$5,732.00 \$5,732.00
Claim: 2904 Date Filed: 04/27/2006 Docketed Total: \$ 1,944,373.96 Filing Creditor Name and Address: ANALOG DEVICES INC 3 TECHNOLOGY WY NORWOOD, MA 02062-9106	Claim Holder Name GOLDMAN SACHS PARTNERS LP C O GOLDMAN SA 30 HUDSON 17TH F JERSEY CITY, NJ 073	CREDIT CHS & CO TL	Docketed Total:	\$1,944,373.96			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,732,833.96 \$211,540.00 \$1,944,373.96
NORWOOD, MA 02062-9106	Case Number* 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$1,944,373.96 \$1,944,373.96	<u>Case Number*</u> 05-44640	Secured	Priority \$1,732,833.96 \$1,732,833.96	<u>Unsecured</u> \$211,540.00 \$211,540.0 0

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Page 3 of 27

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I KASEI PLASTICS NORTH ICA INC FKA ASAHI KASEI ICS AMERICA INC R CANFIELD PADDOCK AND E PLC JEFFERSON AVE STE 2500 DIT, MI 48226	Docketed Total:	\$65,779.80			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	-
ımber* Secured	AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226				-	\$0.00
1 \$65,779.80	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$0.00
\$65,779.80						\$0.00
Holder Name and Address ACRE MASTER FUND LTD VENTH AVE 22ND FL YORK, NY 10019	Docketed Total:	\$175,162.50			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$175,162.30 \$0.20 \$175,162.50
umber* Secured 1	<u>Priority</u>	<u>Unsecured</u> \$175,162.50	Case Number*	<u>Secured</u>	<u>Priority</u>	Unsecured \$0.20
		\$173,102.30	-		\$175,162.30	\$0.20
Holder Name and Address APITAL RICHO TPKE STE 302 BURY, NY 11797	Docketed Total:	\$369,751.60			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$349,357.60 \$360.00 \$349,717.60
umber* Secured 0	<u>Priority</u>	<u>Unsecured</u> \$369,751.60	Case Number*	<u>Secured</u>	Priority	Unsecured
		\$369,751.60	05-44640		<u></u>	\$360.00 \$360.00
1	ACRE MASTER FUND LTD VENTH AVE 22ND FL VORK, NY 10019 Imber* Holder Name and Address APITAL RICHO TPKE STE 302 BURY, NY 11797 Imber* Secured	ACRE MASTER FUND LTD VENTH AVE 22ND FL VORK, NY 10019 Imber* Secured Priority Holder Name and Address EAPITAL Docketed Total: PRICHO TPKE STE 302 DBURY, NY 11797 Imber* Secured Priority	ACRE MASTER FUND LTD VENTH AVE 22ND FL VORK, NY 10019 Imber* Secured 1 Priority Unsecured \$175,162.50 \$175,162.50 \$175,162.50 \$175,162.50 SAPITAL RICHO TPKE STE 302 PBURY, NY 11797 Imber* Secured Priority Unsecured \$369,751.60 \$369,751.60	ACRE MASTER FUND LTD VENTH AVE 22ND FL VORK, NY 10019 Imber* Secured 1 Priority Unsecured \$175,162.50 \$175,162.50 Case Number* 05-44640 Case Number* Docketed Total: ### Secured Priority Unsecured \$175,162.50 Case Number* 05-44640 Case Number* 05-44640 #### Secured Priority Unsecured ### Secured Priority Unsecured ### Secured Priority Unsecured #### Secured Priority Unsecured #### Secured Priority Unsecured ##### Secured Priority Unsecured ####################################	ACRE MASTER FUND LTD VENTH AVE 22ND FL (ORK, NY 10019 Imber* Secured Priority Unsecured \$175,162.50 Case Number* Secured 05-44640 Holder Name and Address APITAL Priority Priority RICHO TPKE STE 302 OBURY, NY 11797 OBURY, NY 11797 OBURY Secured Sa69,751.60 Case Number* Sacured Sa69,75	ACRE MASTER FUND LTD VENTH AVE 22ND FL VORK, NY 10019 Docketed Total: \$175,162.50 VENTH AVE 22ND FL VORK, NY 10019 Docketed Total: \$175,162.50 Secured \$175,162.50 Secured \$175,162.50 Secured \$175,162.50 Secured \$175,162.30 Secured \$

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^{***} UNL denotes an unliquidated claim

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CLAIM AS DOC	CKETED***			CLAIM AS M	ODIFIED		
ASM CAPITAL 7600 JERICHO TURN	PIKE STE 302	Docketed Total:	\$467,697.04	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:			\$23,355.60 \$442,461.61 \$465,817.21
<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$467,697.04 \$467,697.04	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$23,355.60 \$23,355.60	<u>Unsecured</u> \$442,461.61 \$442,461.61
HAIN CAPITAL HOI 301 RTE 17 6TH FL	DINGS LLC	Docketed Total:	\$113,976.02			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$53,111.80 \$60,192.36 \$113,304.16
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$113,976.02 \$113,976.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$53,111.80 \$53,111.80	<u>Unsecured</u> \$60,192.36
ATMEL CORPORATI	ON	Docketed Total:	\$1,280,342.50			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$652,315.00 \$616,512.00 \$1,268,827.00
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,280,342.50 \$1,280,342.50	<u>Case Number*</u> 05-44539 05-44640	<u>Secured</u>	Priority \$652,315.00 \$652,315.00	<u>Unsecured</u> \$570,000.00 \$46,512.00 \$616,512.00
	Claim Holder Name at ASM CAPITAL 7600 JERICHO TURN WOODBURY, NY 117 Case Number* 05-44640 Claim Holder Name at HAIN CAPITAL HOL 301 RTE 17 6TH FL RUTHERFORD, NJ 07 Case Number* 05-44481 Claim Holder Name at ATMEL CORPORATI 2325 ORCHARD PKW SAN JOSE, CA 95131 Case Number*	Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured 05-44640 Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 Case Number* Secured 05-44481 Claim Holder Name and Address ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131 Case Number* Secured	ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured Priority Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 Case Number* Secured Priority Claim Holder Name and Address ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131 Case Number* Secured Priority	Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured Priority Unsecured 05-44640 \$467,697.04 Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 Case Number* Secured Priority Unsecured 05-44481 \$113,976.02 Claim Holder Name and Address ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131 Case Number* Secured Priority Unsecured 05-44481 \$1,280,342.50	Claim Holder Name and Address	Claim Holder Name and Address	Claim Holder Name and Address

^{*}See Exhibit B for a listing of debtor entities by case number.

^{***} UNL denotes an unliquidated claim

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CLAIM TO BE MODIFIED	CLAIM AS DOO	CKETED***			CLAIM AS MO	ODIFIED		
Claim: 1081 Date Filed: 12/02/2005 Docketed Total: \$ 60,182.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN	Claim Holder Name a AUSTRIAMICROSYST AUSTIAMICROSYST SCHLOSS PREMSLA: UNTERPREMSTAEL AUSTRIA	TEMS AG EMS AG ETTEN	Docketed Total:	\$60,182.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	
UNTERPREMSTAELTEN, A 8141 AUSTRIA	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$60,182.00 \$60,182.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$60,182.00	<u>Unsecured</u>
Claim: 8141 Date Filed: 06/19/2006 Docketed Total: \$ 34,290.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG	Claim Holder Name a AUSTRIAMICROSYS SCHLOSS PREMSTA UNTERPREMSTAEL	TEMS AG ETTEN	Docketed Total:	\$34,290.00			\$60,182.00 Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,770.00 \$1,770.00
AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA	AUSTRIA <u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$34,290.00 \$34,290.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,770.00 \$1,770.00	Unsecured
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$ 31,570.05 Filing Creditor Name and Address: BELLMAN MELCOR INC 18333 S 76TH AVE	Claim Holder Name a MADISON NICHE O LLC 6310 LAMAR AVE ST OVERLAND PARK, I	PPORTUNITIES TE 120	Docketed Total:	\$31,570.05			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$25,309.20 \$3,026.00 \$28,335.20
18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$31,570.05 \$31,570.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$25,309.20 \$25,309.20	<u>Unsecured</u> \$3,026.00 \$3,026.00

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 6683 Date Filed: 05/23/2006 Docketed Total: \$ 43,850.88 Filing Creditor Name and Address: BOURNS INC 1200 COLUMBIA AVE	Claim Holder Name at BOURNS INC 1200 COLUMBIA AVI RIVERSIDE, CA 92507	Ξ	Docketed Total:	\$43,850.88	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:			\$26,969.88 \$26,969.88
RIVERSIDE, CA 92507	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$43,850.88 \$43,850.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,969.88	Unsecured
Claim: 16300	Claim Holder Name a	nd Address					\$26,969.88	
Date Filed: 09/12/2006 Docketed Total: \$ 54,069.91 Filing Creditor Name and Address: BRAININ ADVANCE INDUSTRIES INC	REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$54,069.91			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$46,949.22 \$5,628.57 \$52,577.79
111 S MAIN ST STE C11	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$54,069.91 \$54,069.91	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$46,949.22	<u>Unsecured</u> \$5,628.52
							\$46,949.22	\$5,628.5
Claim: 1898 Date Filed: 02/08/2006 Docketed Total: \$ 3,086.40 Filing Creditor Name and Address:	Claim Holder Name an LONGACRE MASTER 810 SEVENTH AVE 22 NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$3,086.40			Cure Amount: Non-Cure Priority Amount: Unsecured Amount:	\$2,994.0
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$3,086.40	<u>Unsecured</u>	Case Number*	<u>Secured</u>	Modified Total: Priority	\$2,994.00 Unsecured
			\$3,086.40		05-44640		\$2,994.00 \$2,994.00	

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***			CLAIM AS MO	ODIFIED		
Claim: 1901 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$3,190.40		Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:		\$3,190.40 \$3,190.40
MORRISVILLE, NC 27560	Case Number* Secured 05-44481	<u>Priority</u> \$3,190.40 \$3,190.40	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$3,190.40 \$3,190.40	<u>Unsecured</u>
Claim: 1902 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$3,190.40			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$3,190.40 \$3,190.40
MORRISVILLE, NC 27560	Case Number* Secured 05-44481	Priority \$3,190.40 \$3,190.40	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$3,190.40 \$3,190.40	<u>Unsecured</u>
Claim: 1907 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$6,425.10			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$6,425.10 \$6,425.10
	<u>Case Number*</u> <u>Secured</u> 05-44481	Priority \$6,425.10 \$6,425.10	Unsecured	<u>Case Number*</u> 05-44640 <u>-</u>	Secured	Priority \$6,425.10 \$6,425.10	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100 Case Number*	ER FUND LTD 22ND FL	Docketed Total: Priority	\$6,425.10 Unsecured		Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:		\$6,332.70 \$92.40 \$6,425.10
	05-44481		\$6,425.10 \$6,425.10	<u>onsecueu</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$6,425.10 \$6,425.10	<u>Unsecured</u>
Claim: 5580 Date Filed: 05/10/2006 Docketed Total: \$ 36,593.40 Filing Creditor Name and Address: CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N. HARMONY CIRCLE	Claim Holder Name a CELTIC PRODUCTS KMS BEARINGS AU 1535 N HARMONY (ANAHEIM, CA 9280	INC TOMOTIVE CIRCLE	Docketed Total:	\$36,593.40			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$34,026.60 \$34,026.60
1535 N HARMONY CIRCLE ANAHEIM, CA 92807	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$36,593.40	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$34,026.60	<u>Unsecured</u>
				\$36,593.40	-		\$34,026.60	
Claim: 14246 Date Filed: 07/31/2006 Docketed Total: \$ 224,664.10 Filing Creditor Name and Address: CINCH CONNECTORS INC MUCH SHELIST FREED	Claim Holder Name a HAIN CAPITAL HO 301 RTE 17 6TH FL RUTHERFORD, NJ 0	LDINGS LLC	Docketed Total:	\$224,664.10			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$220,052.15 \$220,052.15
DENENBERG AMENT & RUBENSTEIN PC 191 N WACKER DR STE 1800 CHICAGO, IL 60606	<u>Case Number*</u> 05-44481	<u>Secured</u> \$224,664.10 \$224,664.10	<u>Priority</u>	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$220,052.15 \$220,052.15	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DOO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 2550 Date Filed: 04/04/2006 Docketed Total: \$ 148,987.53 Filing Creditor Name and Address: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA 1751 E MAIN ST DUNCAN, SC 29334	Claim Holder Name a ASM CAPITAL LP 7600 JERICHO TURN WOODBURY, NY 11' Case Number* 05-44640	IPIKE STE 302	Docketed Total: <u>Priority</u>	\$148,987.53 <u>Unsecured</u> \$148,987.53	Case Number*	Secured	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$79,631.21 \$68,361.32 \$147,992.53
				\$148,987.53	05-44640		\$79,631.21 \$79,631.21	\$68,361.32 \$68,361.32
Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$ 71,255.39 Filing Creditor Name and Address: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY &	Claim Holder Name a DATWYLER I O DEV NELSON MULLINS SCARBOROUGH LL PO BOX 11070 COLUMBIA, SC 2921	/ICES AMERICAS RILEY & P	Docketed Total:	\$71,255.39			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$32,602.50 \$36,784.51 \$69,387.01
SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority	<u>Unsecured</u> \$71,255.39 \$71,255.39	<u>Case Number*</u> 05-44567	Secured	Priority \$32,602.50 \$32,602.50	<u>Unsecured</u> \$36,784.51 \$36,784.51
Claim: 13932 Date Filed: 07/31/2006 Docketed Total: \$ 62,028.00 Filing Creditor Name and Address: ENGINEERED SINTERED COMPONENTS INC	Claim Holder Name a HAIN CAPITAL INV 301 ROUTE 17 6TH F RUTHERFORD, NJ 0	ESTORS LLC	Docketed Total:	\$62,028.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$62,028.00 \$62,028.00
250 OLD MURDOCK RD TROUTMAN, NC 28166	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$62,028.00 \$62,028.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$62,028.00 \$62,028.00	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 1464 Date Filed: 01/09/2006 Docketed Total: \$ 122,867.13 Filing Creditor Name and Address: ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512	Claim Holder Name and ERWIN QUARDER IN 5101 KRAFT AVE SE GRAND RAPIDS, MI Case Number* 05-44567	IC	Docketed Total: <u>Priority</u>	\$122,867.13 <u>Unsecured</u> \$122,867.13	<u>Case Number*</u> 05-44567		Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$82,960.31	\$82,960.31 \$18,036.90 \$100,997.21 <u>Unsecured</u> \$18,036.90
				\$122,867.13	-		\$82,960.31	\$18,036.90
Claim: 4741 Date Filed: 05/04/2006 Docketed Total: \$ 168,939.68 Filing Creditor Name and Address: GAGNIER PRODUCTS RKM INC	Claim Holder Name ar CONTRARIAN FUNI 411 W PUTNAM AVE GREENWICH, CT 068	OS LLC STE 225	Docketed Total:	\$168,939.68			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$168,939.68 \$168,939.68
AD CHG PERTLTR 7 9 04 AM 10161 CAPITAL AVE REMOVE EFT 7 10 OAK PK, MI 48237	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$168,939.68	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$168,939.68	Unsecured
				\$168,939.68	-		\$168,939.68	
Claim: 5510 Date Filed: 05/10/2006 Docketed Total: \$ 43,178.53 Filing Creditor Name and Address: GRINER ENGINEERING INC 2500 N CURRY PIKE	Claim Holder Name ar REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$43,178.53			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$35,334.17 \$7,843.72 \$43,177.89
BLOOMINGTON, IN 47404-148	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$43,178.53 \$43,178.53	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$35,334.17	<u>Unsecured</u> \$7,843.72
							\$35,334.17	\$7,843.72

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 2058 Date Filed: 02/17/2006 Docketed Total: \$ 49,978.89 Filing Creditor Name and Address: HAERTER STANZTECHNIK GMBH GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203 GERMANY	Claim Holder Name an HAIN CAPITAL INVE 301 ROUTE 17 6TH FL RUTHERFORD, NJ 070 Case Number* 05-44481	STORS LLC	Docketed Total: Priority	\$49,978.89 <u>Unsecured</u> \$49,978.89 \$49,978.89	<u>Case Number*</u> 05-44567	Secured	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$48,779.88	\$48,779.88 \$346.14 \$49,126.02 <u>Unsecured</u> \$346.14 \$346.14
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$ 356,407.35 Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	Claim Holder Name and HARRINGTON TOOL 2555 MATTE BLVD BROSSARD, QC J4Y 21 CANADA Case Number* 05-44481	AND DIE INC	Docketed Total: Priority	\$356,407.35 <u>Unsecured</u> \$356,407.35 \$356,407.35	<u>Case Number*</u> 05-44640	<u>Secured</u>	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$155,485.75 \$155,485.75	\$155,485.75 \$130,033.90 \$285,519.65 <u>Unsecured</u> \$130,033.90 \$130,033.90
Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$ 50,895.80 Filing Creditor Name and Address: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362	Claim Holder Name an AMROC INVESTMEN 535 MADISON AVE 15 NEW YORK, NY 10022 Case Number* 05-44640	TS LLC 5TH FL	Docketed Total: Priority	\$50,895.80 <u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$47,443.44 \$47,443.44	\$47,443.44 \$3,304.04 \$50,747.48 Unsecured \$3,304.04 \$3,304.04

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CLAIM TO BE MODIFIED	CLAIM AS DOO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 16255 Date Filed: 08/24/2006 Docketed Total: \$ 1,898,409.80 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION ROBINSON BRADSHAW & HINSON PA	Claim Holder Name a INTERNATIONAL R COMPANY ADVANO DIVISION ROBINSON BRADSH PA 101 N TRYON ST STE CHARLOTTE, NC 28	ESISTIVE CED FILM IAW & HINSON E 1900	Docketed Total:	\$77,694.80			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$77,693.93 \$0.00 \$0.00 \$77,693.93
101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$77,693.93	Unsecured \$0.87	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$77,693.93	Unsecured \$0.00
			\$77,693.93	\$0.87			\$77,693.93	\$0.00
	Claim Holder Name a TPG CREDIT OPPOR LP C O TPG CREDIT MA 4600 WELLS FARGO 90 S SEVENTH ST MINNEAPOLIS, MN	TUNITIES FUND ANAGEMENT LP CTR	Docketed Total:	\$1,820,715.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,747,018.36 \$66,283.61 \$1,813,301.97
	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,820,715.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$1,747,018.36	<u>Unsecured</u> \$66,283.61
				\$1,820,715.00			\$1,747,018.36	\$66,283.61

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CLAIM TO BE MODIFIED	CLAIM AS DOC		10 1/102111011		CLAIM AS M	ODIFIED		
Claim: 8878 Date Filed: 06/30/2006 Docketed Total: \$ 170,159.62 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900	Claim Holder Name a INTERNATIONAL R COMPANY WIRE & TECHNOLOGIES DI ROBINSON BRADSH A 101 NORTH TRYON CHARLOTTE, NC 28	ESISTIVE FILM VISION HAW & HINSON P ST STE 1900	Docketed Total:	\$3,036.28			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,320.21 \$0.00 \$0.00 \$1,320.21
CHARLOTTE, NC 28246	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,036.28	<u>Unsecured</u> UNL	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$1,320.21	<u>Unsecured</u> \$0.00
			\$3,036.28	UNL		-	\$1,320.21	\$0.00
	Claim Holder Name a TPG CREDIT OPPOR LP C O TPG CREDIT MA 4600 WELLS FARGO 90 S SEVENTH ST MINNEAPOLIS, MN	TUNITIES FUND ANAGEMENT LP CTR	Docketed Total:	\$167,123.34			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$59,733.34 \$99,185.10 \$158,918.44
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$167,123.34	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$59,733.34	<u>Unsecured</u> \$99,185.10
				\$167,123.34			\$59,733.34	\$99,185.10
Claim: 14915 Date Filed: 07/31/2006 Docketed Total: \$ 468,786.87 Filing Creditor Name and Address: JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV	Claim Holder Name a AMROC INVESTME 535 MADISON AVE NEW YORK, NY 1002	NTS LLC 15TH FL	Docketed Total:	\$468,786.87			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$41,833.19 \$365,360.61 \$407,193.80
2345 WALDEN AVE BUFFALO, NY 14225	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$468,786.87	Case Number*	Secured	<u>Priority</u>	<u>Unsecured</u>
00				\$468,786.87	05-44640		\$41,833.19 \$41,833.19	\$365,360.61 \$365,360.61

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CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
AMROC INVESTME 535 MADISON AVE NEW YORK, NY 100 Case Number*	NTS LLC 15TH FL	Docketed Total: <u>Priority</u>	\$1,005,284.25			Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$959,979.07 \$36,219.80 \$996,198.87
05-44640			\$1,005,284.25	05-44640	Secured	Priority \$959,979.07 \$959,979.07	<u>Unsecured</u> \$36,219.80 \$36,219.80
ASM CAPITAL LP 7600 JERICHO TURN	IPIKE STE 302	Docketed Total:	\$27,398.92			Non-Cure Priority Amount: Unsecured Amount:	\$26,859.06 \$26,859.06
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$27,398.92 \$27,398.92	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,859.06	<u>Unsecured</u>
			, ,			\$26,859.06	
LONGACRE MASTE 810 SEVENTH AVE 2	ER FUND LTD 22ND FL	Docketed Total:	\$27,790.40			Non-Cure Priority Amount: Unsecured Amount:	\$26,411.27
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$27,790.40 \$27,790.40	<u>Case Number*</u> 05-44640	<u>Secured</u>	Modified Total: Priority \$26,411.27	\$26,411.27 <u>Unsecured</u>
						\$26,411.27	
	Claim Holder Name a AMROC INVESTME 535 MADISON AVE NEW YORK, NY 100 Case Number* 05-44640 Claim Holder Name a ASM CAPITAL LP 7600 JERICHO TURN WOODBURY, NY 11 Case Number* 05-44481 Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100 Case Number*	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured 05-44481 Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Case Number* Secured	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 Case Number* Secured Priority Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured Priority Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Case Number* Secured Priority Case Number* Secured Priority	Claim Holder Name and Address	Claim Holder Name and Address	Claim Holder Name and Address	Claim Holder Name and Address

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CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ETED***			CLAIM AS MO	ODIFIED		
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$ 1,703,785.68 Filing Creditor Name and Address: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR	Claim Holder Name and A KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746		Docketed Total:	\$1,703,785.68			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,057,952.07 \$597,774.89 \$1,655,726.96
MILLINGTON, MI 48746	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,703,785.68 \$1,703,785.68	<u>Case Number*</u> 05-44640	Secured	Priority \$1,057,952.07	<u>Unsecured</u> \$597,774.89
Claim: 1615 Date Filed: 01/20/2006 Docketed Total: \$ 40,069.37 Filing Creditor Name and Address: KINETICS 10085 SW COMMERCE CIR	Claim Holder Name and A AMROC INVESTMENTS 535 MADISON AVE 15TH NEW YORK, NY 10022	LLC	Docketed Total:	\$40,069.37			\$1,057,952.07 Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$597,774.89 \$3,301.62 \$35,259.90 \$38,561.52
WILSONVILLE, OR 97070	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$40,069.37 \$40,069.37	<u>Case Number*</u> 05-44640	Secured	Priority \$3,301.62 \$3,301.62	<u>Unsecured</u> \$35,259.90 \$35,259.90
Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$ 268,853.90 Filing Creditor Name and Address: LDI INCORPORATED 4311 PATTERSON	Claim Holder Name and A LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 4951		Docketed Total:	\$268,853.90			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$89,133.08 \$132,152.79 \$221,285.87
GRAND RAPIDS, MI 49512	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$268,853.90 \$268,853.90	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$89,133.08 \$89,133.08	<u>Unsecured</u> \$132,152.79 \$132,152.79

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CLAIM AS DOCKETED***			CLAIM AS M	ODIFIED		
Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Docketed Total:	\$404,986.61			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$145,170.00 \$125,651.26 \$270,821.26
Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$404,986.61 \$404,986.61	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$145,170.00 \$145,170.00	<u>Unsecured</u> \$125,651.26 \$125,651.26
Claim Holder Name and Address MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268	Docketed Total:	\$557,641.90			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$37,664.66 \$256,240.79 \$293,905.45
<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u>	<u>Unsecured</u> \$557,641.90	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$37,664.66	<u>Unsecured</u> \$256,240.79
Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$323,679.01			\$37,664.66 Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$256,240.79 \$311,657.59 \$8,296.48 \$319,954.07
Case Number* Secured 05-44481	Priority	<u>Unsecured</u> \$323,679.01 \$323,679.01	<u>Case Number*</u> 05-44640	Secured	Priority \$311,657.59 \$311,657.59	<u>Unsecured</u> \$8,296.48 \$8,296.48
	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105 Case Number* Secured 05-44640 Claim Holder Name and Address MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268 Case Number* Secured 05-44481 Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Case Number* Secured	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105 Case Number* Secured Priority Claim Holder Name and Address MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268 Case Number* Secured Priority Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Case Number* Secured Priority Case Number* Secured Priority	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Claim Holder Name and Address M A COM INC Docketed Total: \$404,986.61 S404,986.61 Non-Cure Priority Amount: Non-Cure Priority Amount: Modified Total: S404,986.61 S404,9

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CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
MOLDTECH INC 1900 COMMERCE PI	KWY	Docketed Total:	\$3,772.00		N U	Ion-Cure Priority Amount: Insecured Amount:	\$3,772.(\$3,772.(
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,772.00 \$3,772.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$3,772.00	<u>Unsecured</u>
NATIONAL SEMICO 2900 SEMICONDUC	ONDUCTOR CORP TOR DR. G2 335	Docketed Total:	\$995.20		N U	fure Amount: Jon-Cure Priority Amount: Jonsecured Amount:	\$487. \$487.
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$995.20 \$995.20	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$487.50 \$487.50	<u>Unsecured</u>
OSRAM OPTO SEMI INC COOLEY GODWAR: 101 CALIFORNIA ST	ICONDUCTORS D LLP I 5TH FL	Docketed Total:	\$18,090.00		N U	Ion-Cure Priority Amount:	\$18,090. \$18,090.
<u>Case Number*</u> 05-44567	Secured UNL UNL	<u>Priority</u>	<u>Unsecured</u> \$18,090.00 \$18,090.00	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$18,090.00 \$18,090.00	Unsecured \$0.
	Claim Holder Name a MOLDTECH INC 1900 COMMERCE P. LANCASTER, NY 14 Case Number* 05-44481 Claim Holder Name a NATIONAL SEMICO 2900 SEMICONDUC SANTA CLARA, CA Case Number* 05-44481 Claim Holder Name a OSRAM OPTO SEMINC COOLEY GODWAR 101 CALIFORNIA SI SAN FRANCISCO, C Case Number*	Claim Holder Name and Address MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735 Case Number* Secured 05-44481 Claim Holder Name and Address NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051 Case Number* Secured 05-44481 Claim Holder Name and Address OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800 Case Number* Secured 05-44567 UNL	MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735 Case Number* 05-44481 Claim Holder Name and Address NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051 Case Number* 05-44481 Claim Holder Name and Address OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800 Case Number* Secured Priority Priority Docketed Total: Priority Docketed Total: Priority Docketed Total: Docketed Total: Priority Docketed Total: NC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800 Case Number* Secured Priority Docketed Total: Docketed Total: Docketed Total: Docketed Total: NC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800	Claim Holder Name and Address MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735 Priority Unsecured \$3,772.00	Claim Holder Name and Address MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735	Claim Holder Name and Address Say	Claim Holder Name and Address Sa,772.00 Sa,772.00 Case Number* Secured Priority Unsecured Sa,772.00 Sa,772.0

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CLAIM TO BE MODIFIED	CLAIM AS DOC	CKETED***			CLAIM AS M	ODIFIED		
Claim: 16558 Date Filed: 02/28/2007 Docketed Total: \$ 389,743.52 Filing Creditor Name and Address: OTTO BOCK POLYURETHANE	Claim Holder Name at LONGACRE MASTEI 810 SEVENTH AVE 2: NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$389,743.52			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$389,743.52 \$389,743.52
TECHNOLOGIES INC PENN CTR WEST THREE STE 406 PITTSBURGH, PA 15276	<u>Case Number*</u> 05-44640 <u>-</u>	Secured	Priority \$144,348.23 \$144,348.23	<u>Unsecured</u> \$245,395.29 \$245,395.29	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$389,743.52 \$389,743.52	<u>Unsecured</u>
Claim: 1640 Date Filed: 01/23/2006 Docketed Total: \$ 6,085.80 Filing Creditor Name and Address: P J SPRING CO INC 1100 ATLANTIC DR	Claim Holder Name at P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 6018		Docketed Total:	\$6,085.80			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$6,085.86 \$6,085.86
W CHICAGO, IL 60185	<u>Case Number*</u> 05-44481 <u>-</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,085.80 \$6,085.80	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$6,085.80 \$6,085.80	<u>Unsecured</u>
Claim: 16376 Date Filed: 10/20/2006 Docketed Total: \$ 590,769.00 Filing Creditor Name and Address: PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT	Claim Holder Name at LONGACRE MASTER 810 SEVENTH AVE 22 NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$590,769.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$268,845.0 \$305,282.0 \$574,127.0
CORP 629 CENTRAL AVE NEW PROVIDENCE, NJ 07974	<u>Case Number*</u> 05-44640 <u>-</u>	Secured	<u>Priority</u>	<u>Unsecured</u> \$590,769.00 \$590,769.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$268,845.00 \$268,845.00	<u>Unsecured</u> \$305,282.00 \$305,282.00

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$ 3,010.00 Filing Creditor Name and Address: PIHER INTERNATIONAL CORP	Claim Holder Name ar PIHER INTERNATIOI 1640 NORTHWIND B LIBERTYVILLE, IL 600	NAL CORP LVD	Docketed Total:	\$3,010.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$3,010.00 \$3,010.00
1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048	Case Number* 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,010.00 \$3,010.00	<u>Case Number*</u> 05-44567	Secured	Priority \$3,010.00	Unsecured
Claim: 6054 Date Filed: 05/16/2006 Docketed Total: \$ 145,734.00 Filing Creditor Name and Address: RADIALL INCORPORATED DBA RADIALL LARSEN ANTENNA	Claim Holder Name ar LONGACRE MASTER 810 SEVENTH AVE 22 NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$145,734.00			\$3,010.00 Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$145,122.20 \$611.80 \$145,734.00
TECHNOLOGIES PO BOX 823210 VANCOUVER, WA 98682-0067	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$145,734.00 \$145,734.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$145,122.20 \$145,122.20	<u>Unsecured</u> \$611.80 \$611.8 0
Claim: 5966 Date Filed: 05/16/2006 Docketed Total: \$ 18,475.70 Filing Creditor Name and Address: RED SPOT CORP PO BOX 418	Claim Holder Name ar HAIN CAPITAL HOL 301 RTE 17 6TH FL RUTHERFORD, NJ 07	DINGS LLC	Docketed Total:	\$18,475.70			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$12,023.78 \$1,545.00 \$13,568.78
EVANSVILLE, IN 47703-0418	Case Number* 05-44567	Secured	<u>Priority</u>	<u>Unsecured</u> \$18,475.70 \$18,475.70	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$12,023.75 \$12,023.75	<u>Unsecured</u> \$1,545.00 \$1,545.0 0

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CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 5967 Date Filed: 05/16/2006 Docketed Total: \$ 221,190.88 Filing Creditor Name and Address: RED SPOT PAINT & VARNISH CO IN PO BOX 418	Claim Holder Name a HAIN CAPITAL HO 301 RTE 17 6TH FL RUTHERFORD, NJ 0	LDINGS LLC 17070	Docketed Total:	\$221,190.88			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$179,930.60 \$8,098.07 \$188,028.67
EVANSVILLE, IN 47703-0418	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$221,190.88 \$221,190.88	Case Number* 05-44640	Secured	Priority \$179,930.60 \$179,930.60	<u>Unsecured</u> \$8,098.07 \$8,098.07
Claim: 2387 Date Filed: 03/24/2006 Docketed Total: \$ 61,578.63 Filing Creditor Name and Address: REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC	Claim Holder Name a REVENUE MANAG ASSIGNEE OF DETR LLC ONE UNIVERSITY F HACKENSACK, NJ (EMENT AS ROIT HEADING PLZ STE 312	Docketed Total:	\$61,578.63			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$49,326.96 \$11,549.98 \$60,876.94
ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$61,578.63 \$61,578.63	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$49,326.96 \$49,326.96	<u>Unsecured</u> \$11,549.98 \$11,549.98
Claim: 10494 Date Filed: 07/24/2006 Docketed Total: \$ 198,263.50 Filing Creditor Name and Address: SAFETY COMPONENTS FABRIC EFT	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$198,263.50			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$198,263.50 \$0.00 \$0.00 \$198,263.50
TECHNOLOGIES INC 30 EMERY ST GREENVILLE, SC 29605	<u>Case Number*</u> 05-44481	Secured	Priority \$85,477.80 \$85,477.80	<u>Unsecured</u> \$112,785.70 \$112,785.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$198,263.50 \$198,263.50	<u>Unsecured</u> \$0.00 \$0.00

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CLAIM TO BE MODIFIED	CLAIM AS DOCE	KETED***			CLAIM AS MO	ODIFIED		
Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$ 57,501.00 Filing Creditor Name and Address: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE	Claim Holder Name and SANYO ELECTRONIC CORP 2055 SANYO AVE SAN DIEGO, CA 92154	DEVICE USA	Docketed Total:	\$57,501.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$22,716.00 \$34,785.00 \$57,501.00
SAN DIEGO, CA 92154	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$57,501.00 \$57,501.00	<u>Case Number*</u> 05-44640	Secured	Priority \$22,716.00 \$22,716.00	<u>Unsecured</u> \$34,785.00 \$34,785.00
Claim: 1555 Date Filed: 01/17/2006 Docketed Total: \$ 485,490.00 Filing Creditor Name and Address: SANYO SEMICONDUCTOR CORPORATION 2 PARK 80 PLZ W NO 4C	Claim Holder Name and BANK OF AMERICA N NY1 301 02 01 9 W 57TH ST NEW YORK, NY 10019	JA	Docketed Total:	\$485,490.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$464,595.00 \$464,595.00
SADDLE BROOK, NJ 07663-5817	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$485,490.00 \$485,490.00	<u>Case Number*</u> 05-44640	Secured	Priority \$464,595.00 \$464,595.00	Unsecured
Claim: 1735 Date Filed: 01/31/2006 Docketed Total: \$ 69,421.97 Filing Creditor Name and Address: SCAPA TAPES N A 111 GREAT POND DR	Claim Holder Name and SCAPA TAPES N A 111 GREAT POND DR WINDSOR, CT 06095	d Address	Docketed Total:	\$69,421.97			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$4,160.07 \$65,261.90 \$69,421.97
WINDSOR, CT 06095	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$69,421.97 \$69,421.97	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,160.07 \$4,160.07	<u>Unsecured</u> \$65,261.90 \$65,261.90

^{*}See Exhibit B for a listing of debtor entities by case number.

^{***} UNL denotes an unliquidated claim

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CLAIM TO BE MODIFIED	CLAIM AS DOO			HON DOE 10	CLAIM AS M	ODIFIED		
Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$ 81,300.76 Filing Creditor Name and Address: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100 Case Number* 05-44481	R FUND LTD 22ND FL	Docketed Total: <u>Priority</u>	\$81,300.76 <u>Unsecured</u> \$81,300.76 \$81,300.76	<u>Case Number*</u> 05-44640	<u>Secured</u>	Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$64,020.00	\$64,020.00 \$12,082.26 \$76,102.26 <u>Unsecured</u> \$12,082.26
							\$64,020.00	\$12,082.26
Claim: 8775 Date Filed: 06/30/2006 Docketed Total: \$ 112,408.05 Filing Creditor Name and Address: SILICON LABORATORIES INC 401 B STREET STE 1700	Claim Holder Name a HAIN CAPITAL HO 301 RTE 17 6TH FL RUTHERFORD, NJ 0	LDINGS LLC	Docketed Total:	\$102,681,24			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$49,356.24 \$53,325.00 \$102,681.24
SAN DIEGO, CA 92101	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$102,681.24	Case Number*	Secured	Priority	Unsecured
				\$102,681.24	05-44640		\$49,356.24	\$53,325.00
	Claim Holder Name a	and Address			1		\$49,356.24	\$53,325.00
	SILICON LABORATO 401 B STREET STE 17 SAN DIEGO, CA 921	700	Docketed Total:	\$9,726.81			Cure Amount: Non-Cure Priority Amount: Unsecured Amount:	\$9,726.81 \$0.00
	<u>Case Number*</u> 05-44481	<u>Secured</u> \$9,726.81	<u>Priority</u>	<u>Unsecured</u> UNL			Modified Total:	\$9,726.81
		\$9,726.81		UNL	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$9,726.81	Unsecured \$0.00
							\$9,726.81	\$0.00

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***			CLAIM AS MO	ODIFIED		
Claim: 14136 Date Filed: 07/31/2006 Docketed Total: \$ 91,770.01 Filing Creditor Name and Address: SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH TWO GREENWICH PLZ 1ST FL	Claim Holder Name and Address SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$91,770.01			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$56,459.98 \$66,555.67 \$123,015.65
GREENWICH, CT 06830	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u> \$25,214.34 \$25,214.34	<u>Unsecured</u> \$66,555.67 \$66,555.67	Case Number* 05-44640	Secured	Priority \$56,459.98 \$56,459.98	<u>Unsecured</u> \$66,555.67 \$66,555.6 7
Claim: 4221 Date Filed: 05/01/2006 Docketed Total: \$ 6,030.64 Filing Creditor Name and Address: SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23	Claim Holder Name and Address SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843	Docketed Total:	\$6,030.64			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$1,636.03 \$1,636.03
HOWELL, MI 48843	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$6,030.64 \$6,030.64	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,636.03 \$1,636.03	<u>Unsecured</u>
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$ 814,710.90 Filing Creditor Name and Address: T & L AUTOMATICS INC 770 EMERSON ST	Claim Holder Name and Address T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Docketed Total:	\$814,710.90			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$235,458.62 \$129,252.28 \$364,710.90
ROCHESTER, NY 14613	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$814,710.90 \$814,710.90	<u>Case Number*</u> 05-44640	Secured	Priority \$235,458.62 \$235,458.62	<u>Unsecured</u> \$129,252.28 \$129,252.28

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CLAIM TO BE MODIFIED	CLAIM AS DOO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$ 15,855.76 Filing Creditor Name and Address: TDK ELECTRONICS EUROPE GMBH	Claim Holder Name a TDK ELECTRONICS WANHEIMER STR 5 DUESSELDORF, 4047 GERMANY	EUROPE GMBH	Docketed Total:	\$15,855.76			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$12,441.73 \$2,208.72 \$14,650.45
WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY	<u>Case Number*</u> 05-44610	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,855.76 \$15,855.76	<u>Case Number*</u> 05-44610	<u>Secured</u>	Priority \$12,441.73 \$12,441.73	<u>Unsecured</u> \$2,208.72 \$2,208.72
Claim: 1920 Date Filed: 02/08/2006 Docketed Total: \$ 6,716.00 Filing Creditor Name and Address: TOLLMAN SPRING CO INC 91 ENTERPRISE DR	Claim Holder Name a TOLLMAN SPRING 91 ENTERPRISE DR BRISTOL, CT 06010		Docketed Total:	\$6,716.00			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$5,176.00 \$5,176.00
BRISTOL, CT 06010	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,716.00 \$6,716.00	<u>Case Number*</u> 05-44640	Secured	Priority \$5,176.00 \$5,176.00	Unsecured
Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$ 36,618.89 Filing Creditor Name and Address: TWIST INC PO BOX 177	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	R FUND LTD 22ND FL	Docketed Total:	\$36,618.89			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$582.86 \$33,235.47 \$33,818.33
JAMESTOWN, OH 45335	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$36,618.89 \$36,618.89	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$582.86 \$582.86	<u>Unsecured</u> \$33,235.47 \$33,235.47

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CLAIM AS DOC	CKETED***			CLAIM AS MO	ODIFIED		
		Docketed Total:	\$636,399.79			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$390,902.29 \$127,342.83 \$518,245.12
<u>Case Number*</u> 05-44481 <u>-</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$636,399.79 \$636,399.79	<u>Case Number*</u> 05-44640	Secured	Priority \$390,902.29 \$390,902.29	<u>Unsecured</u> \$127,342.83
VISHAY AMERICAS 1 GREENWHICH PL SHELTON, CT 06484		Docketed Total:	\$2,675,676.21			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$92,156.46 \$92,156.46
<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,675,676.21 \$2,675,676.21	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$92,156.46 \$92,156.46	<u>Unsecured</u>
ASM CAPITAL II LP 7600 JERICHO TURNI	PIKE STE 302	Docketed Total:	\$31,350.84			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$30,304.80 \$30,304.80
<u>Case Number*</u> 05-44640 <u>-</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$31,350.84 \$31,350.84	<u>Case Number*</u> 05-44640 <u>-</u>	Secured	Priority \$30,304.80 \$30,304.80	<u>Unsecured</u>
	Claim Holder Name at REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202 Case Number* 05-44481 Claim Holder Name at VISHAY AMERICAS 1 GREENWHICH PL SHELTON, CT 06484 Case Number* 05-44481 Claim Holder Name at ASM CAPITAL II LP 7600 JERICHO TURN WOODBURY, NY 117	Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484 Case Number* Secured 05-44481 Claim Holder Name and Address Secured 05-44481 Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 Case Number* Secured Priority Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484 Case Number* Secured Priority Docketed Total: Priority Claim Holder Name and Address Docketed Total: Docketed Total: Docketed Total: Priority Docketed Total: Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 Case Number* Secured Priority	Claim Holder Name and Address	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC Docketed Total: \$636,399.79 475 17TH ST STE 544 DENVER, CO 80202 Docketed Total: \$636,399.79 Case Number* Secured Priority Unsecured	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC Docketed Total: \$636,399.79 475 17TH 5T 5TE 544 DENVER, CO 80202	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC Docketed Total: \$636,399.79 S636,399.79 S636,399.79

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CLAIM TO BE MODIFIED	CLAIM AS DO		TO MODIFICA		CLAIM AS M	ODIFIED		
Claim: 2047 Date Filed: 02/16/2006 Docketed Total: \$ 174,296.44 Filing Creditor Name and Address: WINDSOR MACHINE & STAMPING LTD 5725 OUTER DR RR 1 WINDSOR, ON W9A 6J3 CANADA	Claim Holder Name a ASM CAPITAL LP 7600 JERICHO TURN WOODBURY, NY 11 Case Number* 05-44481	NPIKE STE 302	Docketed Total: Priority	\$174,296.44 <u>Unsecured</u> \$174,296.44 \$174,296.44	<u>Case Number*</u> 05-44640		Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total: Priority \$156,672.99	\$156,672.99 \$17,623.45 \$174,296.44 <u>Unsecured</u> \$17,623.45
Claim: 805 Date Filed: 11/22/2005 Docketed Total: \$ 310,941.94 Filing Creditor Name and Address: ZYLUX ACOUSTIC CORP 100 EMERSON LN STE 1513 BRIDGEVILLE, PA 15017	Claim Holder Name a LIQUIDITY SOLUTION REVENUE MANAG ASSIGNEE OF APPL INC ONE UNIVERSITY F HACKENSACK, NJ	ONS INC DBA EMENT AS LIED HANDLING PLZ STE 312	Docketed Total:	\$310,941.94			Cure Amount: Non-Cure Priority Amount: Unsecured Amount: Modified Total:	\$291,767.68 \$291,767.68
	<u>Case Number*</u> 05-44481	<u>Secured</u> \$310,941.94 \$310,941.94	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$291,767.68 \$291,767.68	Unsecured
					Total Amo		odified: 74 keted: \$21,232,494.57 lified: \$ 17,104,779.57	

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CLAIM TO BE MODIFIED	CLAIM AS DOCK	•			CLAIM AS MOI	DIFIED		
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON	Claim Holder Name and A AMERICAN COIL SPRIN COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 4950	G	Docketed Total:	\$59,414.30			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$3,782.24 \$6,798.05 \$41,097.81 \$51,678.10
PO BOX 306 GRAND RAPIDS, MI 49501-0306	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$59,414.30 \$59,414.30	<u>Case Number*</u> 05-44640	Secured	Priority \$10,580.29 \$10,580.29	<u>Unsecured</u> \$41,097.81 \$41,097.81
Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$215,079.82 Filing Creditor Name and Address: ANGELL DEMMEL NORTH AMERICA INC	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22ND NEW YORK, NY 10019	ND LTD	Docketed Total:	\$215,079.82			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$15,730.18 \$13,807.69 \$163,808.69 \$193,346.56
1516 STANLEY AVE DAYTON, OH 45404	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$46,948.73 \$46,948.73	<u>Unsecured</u> \$168,131.09 \$168,131.09	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$29,537.87 \$29,537.8 7	<u>Unsecured</u> \$163,808.69 \$163,808.69
Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$778,532.62 Filing Creditor Name and Address: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST	Claim Holder Name and A REDROCK CAPITAL PAR 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$778,532.62			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$298,160.95 \$567.39 \$0.00 \$298,728.34
ELGIN, IL 60123	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$778,532.62 \$778,532.62	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$298,728.34 \$298,728.34	<u>Unsecured</u> \$0.00 \$0.00

^{*}See Exhibit B for a listing of debtor entities by case number.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKI	ETED			CLAIM AS MO	DIFIED		
Claim: 7659 Date Filed: 06/08/2006 Docketed Total: \$298,168.53 Filing Creditor Name and Address: CAPSONIC GROUP LLC 460 S 2ND ST ELGIN, IL 60123	Claim Holder Name and A REDROCK CAPITAL PAR 475 17TH ST STE 544 DENVER, CO 80202 Case Number*		Docketed Total: <u>Priority</u>	\$298,168.53 <u>Unsecured</u>			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$37,401.36 \$3,118.89 \$257,648.28 \$298,168.53
	05-44481			\$298,168.53 \$298,168.53	<u>Case Number*</u> 05-44640	Secured	Priority \$40,520.25 \$40,520.25	<u>Unsecured</u> \$257,648.28 \$257,648.28
Claim: 10703 Date Filed: 07/25/2006 Docketed Total: \$1,380,747.26 Filing Creditor Name and Address: CAROLINA FORGE COMPANY LLC EFT	Claim Holder Name and A JPMORGAN CHASE BAN 270 PARK AVE 17TH FL NEW YORK, NY 10017	IK NA	Docketed Total:	\$1,380,747.26			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$270,600.49 \$197,519.25 \$912,627.52 \$1,380,747.26
PO BOX 370 WILSON, NC 27893	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$197,519.25 \$197,519.25	\$1,183,228.01 \$1,183,228.01	<u>Case Number*</u> 05-44640	Secured	Priority \$468,119.74 \$468,119.74	<u>Unsecured</u> \$912,627.52 \$912,627.52
Claim: 16592 Date Filed: 04/05/2007 Docketed Total: \$147,474.32 Filing Creditor Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000	Claim Holder Name and A MADISON NICHE OPPO LLC 6310 LAMAR AVE STE 12 OVERLAND PARK, KS 66	RTUNITIES	Docketed Total:	\$147,474.32			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$23,748.91 \$52,906.09 \$59,021.23 \$135,676.23
BUFFALO, NY 14203	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$52,906.09 \$52,906.09	<u>Unsecured</u> \$94,568.23 \$94,568.23	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$76,655.00 \$76,655.00	<u>Unsecured</u> \$59,021.23 \$59,021.23

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CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$87,775.20 Filing Creditor Name and Address: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY	Claim Holder Name and A DELTA PRODUCTS COR 4405 CUSHING PKWY FREMONT, CA 94538 Case Number*		Docketed Total: Priority	\$87,775.20 Unsecured			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$5,388.80 \$12,986.67 \$64,858.48 \$83,233.95
FREMONT, CA 94538	05-44640			\$87,775.20 \$87,775.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$18,375.47 \$18,375.47	<u>Unsecured</u> \$64,858.48 \$64,858.48
Claim: 273 Date Filed: 11/01/2005 Docketed Total: \$953,170.47 Filing Creditor Name and Address: ENGINEERED MATERIALS SOLUTION INC 39 PERRY AVE	Claim Holder Name and A HAIN CAPITAL HOLDIN 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 Case Number*		Docketed Total: Priority	\$953,170.47 Unsecured			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$936,111.55 \$8,549.38 \$0.00 \$944,660.93
ATTLEBORO, MA 02703	05-44481	\$311,406.63 \$311,406.63		\$641,763.84 \$641,763.84	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$944,660.93 \$944,660.93	<u>Unsecured</u> \$0.00
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$492,938.78 Filing Creditor Name and Address: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR	Claim Holder Name and A FUJITSU COMPONENTS INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086		Docketed Total:	\$492,938.78			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$442,630.78 \$2,018.40 \$25,572.40 \$470,221.58
SUNNYVALE, CA 94086	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$492,938.78 \$492,938.78	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$444,649.18 \$444,649.18	<u>Unsecured</u> \$25,572.40 \$25,572.40

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CLAIM TO BE MODIFIED	CLAIM AS DOCKI	ETED			CLAIM AS MOI	CLAIM AS MODIFIED				
Claim: 13773 Date Filed: 07/31/2006 Docketed Total: \$5,721,969.77 Filing Creditor Name and Address: HITACHI AUTOMOTIVE PRODUCTS USA INC	Claim Holder Name and A DEUTSCHE BANK SECUI 60 WALL ST 3RD FL NEW YORK, NY 10005		Docketed Total:	\$27,569.59		Reci	e Amount: lamation Amount: secured Amount:	\$1,493.42 \$26,076.17 \$27,569.59		
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC 666 THIRD AVENUE NEW YORK, NY 10017	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$27,569.59 \$27,569.59	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$27,569.59	<u>Unsecured</u>		
	Claim Holder Name and A GOLDMAN SACHS CREI PARTNERS LP C O GOLDMAN SACHS & 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	DIT	Docketed Total:	\$5,694,400.18		Rec	\$27,569.59 The Amount: Ilamation Amount: Secured Amount: Lifting Total:	\$308,459.68 \$5,385,940.5(\$5,694,400.18		
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,694,400.18 \$5,694,400.18	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$308,459.68 \$308,459.68	<u>Unsecured</u> \$5,385,940.50 \$5,385,940.50		
Claim: 2186 Date Filed: 03/03/2006 Docketed Total: \$41,085.40 Filing Creditor Name and Address: HOSIDEN AMERICA CORPORATION MASUDA FUNAI ET AL	Claim Holder Name and A FAIR HARBOR CAPITAL 875 AVE OF THE AMERIC NEW YORK, NY 10001 Case Number*	LLC	Docketed Total: Priority	\$41,085.40 Unsecured		Reci	e Amount: lamation Amount: secured Amount: dified Total:	\$3,101.8 \$1,423.6 \$36,309.9 \$40,835.4		
203 N LASALLE ST STE 2500 CHICAGO, IL 60601	05-44640	<u>Secureu</u>	<u>i nonty</u>	\$41,085.40 \$41,085.40	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$4,525.44	<u>Unsecured</u> \$36,309.96		
							\$4,525.44	\$36,309.9		

^{*}See Exhibit B for a listing of debtor entities by case number.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKE	-	ALON OND ENG, HEDE		CLAIM AS MOI	DIFIED		
Claim: 6943 Date Filed: 05/26/2006 Docketed Total: \$806,779.79 Filing Creditor Name and Address: IRISO USA INC 34405 W TWELVE MILE RD STE 237	Claim Holder Name and Ad AMROC INVESTMENTS I 535 MADISON AVE 15TH NEW YORK, NY 10022	LC	Docketed Total:	\$747,926.37			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$246,683.32 \$58,853.42 \$498,003.65 \$803,540.39
FARMINGTON HILLS, MI 48331	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$747,926.37 \$747,926.37	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$305,536.74 \$305,536.74	<u>Unsecured</u> \$498,003.65 \$498,003.65
Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE	Claim Holder Name and Ad JPMORGAN CHASE BAN ASSIGNEE OF BRAZEWA 270 PARK AVE NEW YORK, NY 10017	K NA AS	Docketed Total:	\$1,881,302.43			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$872,133.82 \$101,905.91 \$907,262.70 \$1,881,302.43
NEW YORK, NY 10017	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$572,707.98 \$572,707.98	<u>Unsecured</u> \$1,308,594.45 \$1,308,594.45	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$974,039.73 \$974,039.73	<u>Unsecured</u> \$907,262.70 \$907,262.70
Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC	Claim Holder Name and Ad JPMORGAN CHASE BAN 270 PARK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$1,254,523.02			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$1,234,631.96 \$19,027.57 \$1,253,659.53
124 TURNPIKE RD TURNERS FALLS, MA 01376	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,254,523.02 \$1,254,523.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,253,659.53 \$1,253,659.53	<u>Unsecured</u>

^{*}See Exhibit B for a listing of debtor entities by case number.

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^{**}The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MODIFIED					
Claim: 12141 Date Filed: 07/28/2006 Docketed Total: \$151,106.18 Filing Creditor Name and Address: KICKHAEFER MANUFACTURING CO KMC 1221 S PARK ST	Claim Holder Name and A KICKHAEFER MANUFA CO KMC 1221 S PARK ST PO BOX 348 PORT WASHINGTON, W	CTURING	Docketed Total:	\$151,106.18			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$147,796.71 \$3,309.47 \$151,106.18		
PO BOX 348 PORT WASHINGTON, WI 53074-0348	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$151,106.18	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$151,106.18	<u>Unsecured</u> \$0.00		
			\$151,106.18				\$151,106.18	\$0.00		
Claim: 13974 Date Filed: 07/31/2006 Docketed Total: \$1,659,326.20 Filing Creditor Name and Address: LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARP ELECTRONICS CORP	Claim Holder Name and A LONGACRE MASTER FU ASSIGNEE/TRANSFERE ELECTRONICS CORP 810 SEVENTH AVE 22ND NEW YORK, NY 10019	JND LTD AS E OF SHARP	Docketed Total:	\$1,659,326.20			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$961,417.90 \$40,000.00 \$657,908.30 \$1,659,326.20		
810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,659,326.20 \$1,659,326.20	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,001,417.90 \$1,001,417.90	<u>Unsecured</u> \$657,908.30 \$657,908.3 0		
Claim: 9989 Date Filed: 07/20/2006 Docketed Total: \$203,557.41 Filing Creditor Name and Address: MASTER MOLDED PRODUCTS CORP	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22NL NEW YORK, NY 10019	JND LTD	Docketed Total:	\$203,557.41			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$151,546.49 \$21,774.05 \$30,236.87 \$203,557.41		
1000 DAVIS RD ELGIN, IL 60123	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$21,774.05 \$21,774.05	<u>Unsecured</u> \$181,783.36 \$181,783.36	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$173,320.54	<u>Unsecured</u> \$30,236.87		
							\$173,320.54	\$30,23		

^{*}See Exhibit B for a listing of debtor entities by case number.

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	CLAIM AS DOCK	ETED			CLAIM AS MODIFIED					
Claim: 2229 Date Filed: 03/09/2006 Docketed Total: \$360,413.11 Filing Creditor Name and Address: NICHICON AMERICA CORPORATION	Claim Holder Name and A SPCP GROUP LLC 2 GREENWICH PLZ 1ST 1 GREENWICH, CT 06830		Docketed Total:	\$360,413.11			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$323,881.4 \$5,052.4 \$17,039.4 \$345,973.3		
CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$360,413.11 \$360,413.11	<u>Case Number*</u> 05-44567 05-44640	<u>Secured</u>	<u>Priority</u> \$11,399.82 \$317,534.04 \$328,933.86	<u>Unsecured</u> \$98.0 \$16,941.4 \$17,039.4		
Claim: 4531 Date Filed: 05/02/2006 Docketed Total: \$201,340.46 Filing Creditor Name and Address: NMB TECHNOLOGIES CORPORATION	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22ND NEW YORK, NY 10019	JND LTD	Docketed Total:	\$201,340.46			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$82,444.5 \$4,056.8 \$114,599.1 \$201,100.4		
9730 INDEPENDENCE AVE CHATSWORTH, CA 91311	<u>Case Number*</u> 05-44481	<u>Secured</u> \$201,340.46 \$201,340.46	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640 05-44507	<u>Secured</u>	<u>Priority</u> \$84,231.35 \$2,270.00	<u>Unsecured</u> \$111,637.6 \$2,961.5		
							\$86,501.35	\$114,599.1		
Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ	Claim Holder Name and A PARK ENTERPRISES OF INC ATTN JERRY GREENFIEL 2 STATE ST STE1600 ROCHESTER, NY 14614	ROCHESTER	Docketed Total:	\$618,507.09			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$3,899.3 \$29,174.7 \$585,433.0 \$618,507.0		
2 STATE ST STE1600 ROCHESTER, NY 14614	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$618,507.09	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$33,074.09	<u>Unsecured</u> \$585,433.0		

^{*}See Exhibit B for a listing of debtor entities by case number.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKE	TED			CLAIM AS MOI	DIFIED		
Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$1,495,516.58 Filing Creditor Name and Address: ROHM ELECTRONICS USA LLC KLEHR HARRISON HARVEY BRANZBURG	Claim Holder Name and Ac ROHM ELECTRONICS US KLEHR HARRISON HARV BRANZBURG 260 S BROAD ST PHILADELPHIA, PA 1910	A LLC /EY	Docketed Total:	\$1,495,516.58			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$1,243,514.92 \$107,101.70 \$65,227.47 \$1,415,844.09
260 S BROAD ST PHILADELPHIA, PA 19102-5003	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,495,516.58 \$1,495,516.58	<u>Case Number*</u> 05-44567 05-44640	<u>Secured</u>	Priority \$24,180.77 \$1,326,435.85 \$1,350,616.62	<u>Unsecured</u> \$1,600.80 \$63,626.67 \$65,227.47
Claim: 16683 Date Filed: 10/14/2005 Docketed Total: \$22,443.37 Filing Creditor Name and Address: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT & MITCHELL LTD	Claim Holder Name and Ad SAGAMI AMERICA LTD MASUDA FUNAI EIFERT MITCHELL LTD 203 N LASALLE ST STE 25 CHICAGO, IL 60601	&c	Docketed Total:	\$22,443.37			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$20,850.57 \$1,592.80 \$22,443.37
203 N LASALLE ST STE 2500 CHICAGO, IL 60601	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$22,443.37	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$22,443.37	<u>Unsecured</u>
			\$22,443.37				\$22,443.37	
Claim: 12258 Date Filed: 07/28/2006 Docketed Total: \$1,040,216.50 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101	Claim Holder Name and Ad SPCP GROUP LLC AS AGI SILVER POINT CAPITAL I AND SILVER POINT CAP OFFSHORE FUND LTD TWO GREENWICH PLZ 19 GREENWICH, CT 06830	ENT FOR FUND LP ITAL	Docketed Total:	\$1,040,216.50			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$1,021,697.13 \$9,446.88 \$0.00 \$1,031,144.01
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$124,235.47 \$124,235.47	<u>Unsecured</u> \$915,981.03 \$915,981.03	<u>Case Number*</u> 05-44640 05-44567	<u>Secured</u>	Priority \$1,024,687.01 \$6,457.00 \$1,031,144.01	<u>Unsecured</u> \$0.00 \$0.00

^{*}See Exhibit B for a listing of debtor entities by case number.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKE					CLAIM AS MODIFIED				
Claim: 987 Date Filed: 12/05/2005 Docketed Total: \$987,308.58 Filing Creditor Name and Address: TESSY PLASTICS CORP 488 RT S W	Claim Holder Name and Ad HAIN CAPITAL HOLDIN 301 RTE 17 6TH FL RUTHERFORD, NJ 07070		Docketed Total:	\$987,308.58			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$185,190.51 \$9,176.58 \$588,096.41 \$782,463.50		
ELBRIDGE, NY 13060	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$987,308.58 \$987,308.58	<u>Case Number*</u> 05-44640	Secured	Priority \$194,367.09 \$194,367.09	<u>Unsecured</u> \$588,096.41 \$588,096.41		
Claim: 6671 Date Filed: 05/23/2006 Docketed Total: \$130,235.05 Filing Creditor Name and Address: THALER MACHINE COMPANY 257 HOPELAND ST DAYTON, OH 45408	Claim Holder Name and Ad LONGACRE MASTER FUI 810 SEVENTH AVE 22ND NEW YORK, NY 10019 Case Number*	ND LTD	Docketed Total: Priority	\$130,235.05 Unsecured			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$25,282.40 \$31,412.25 \$73,540.40 \$130,235.05		
	05-44640	<u>octucu</u>		\$130,235.05 \$130,235.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$56,694.65 \$56,694.65	<u>Unsecured</u> \$73,540.40 \$73,540.40		
Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name and Address: TRANS MATIC MFG CO INC MILLER JOHNSON PO BOX 306	Claim Holder Name and Ad REDROCK CAPITAL PAR 475 17TH ST STE 544 DENVER, CO 80202	TNERS LLC	Docketed Total:	\$126,918.43			Cure Amount: Reclamation Amount: Unsecured Amount: Modified Total:	\$42,141.40 \$6,207.62 \$76,956.34 \$125,305.36		
GRAND RAPIDS, MI 49501-0306	<u>Case Number*</u> 05-44640 <u>-</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$126,918.43 \$126,918.43	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$48,349.02 \$48,349.02	<u>Unsecured</u> \$76,956.34 \$76,956.34		

^{*}See Exhibit B for a listing of debtor entities by case number.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ETED			CLAIM AS MO	DDIFIED		
Claim: 10208 Date Filed: 07/21/2006 Docketed Total: \$2,157,348.20 Filing Creditor Name and Address: WAMCO INC AKIN GUMP STRAUSS HAUER &	Claim Holder Name and Ad AMROC INVESTMENTS I 535 MADISON AVE 15TH NEW YORK, NY 10022	LC	Docketed Total:	\$2,157,348.20		Recla: Unsec	Amount: mation Amount: rured Amount: fied Total:	\$2,019,184.9 \$40,599.1' \$97,564.0' \$2,157,348.2
FELD 2029 CENTURY PARK E 24TH FL LOS ANGELES, CA 90067	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,157,348.20 \$2,157,348.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$2,059,784.11 \$2,059,784.11	<u>Unsecured</u> \$97,564.0 \$97,564.0
					Total Amo	ns to be Modified: 2 unt as Docketed: unt as Modified:	\$23,273,198.87 \$22,402,123.25	

^{*}See Exhibit B for a listing of debtor entities by case number.

In re Delphi Corporation, et al.

Twenty-Seventh Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit B - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Twenty-Seventh Omnibus Claims Objection
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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ADRONICS ELROB MFG CORP	1729	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ADVENT TOOL & MOLD INC	123	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ALLIANCE PLASTICS EFT	1683	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
ALMETALS CO	8455	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AMERICAN COIL SPRING COMPANY	15139	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMERICAN PRODUCTS COMPANY	1163	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMERICAN TECHNICAL CERAMICS	3358	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AMROC INVESTMENTS LLC	10208	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	11196	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	14915	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	1615	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	16284	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AMROC INVESTMENTS LLC	6943	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	7091	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	7491	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	7706	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	7838	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	8133	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	8576	MODIFICATION DUE TO CURE

Twenty-Seventh Omnibus Claims Objection
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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	8722	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC	7838	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INDUSTRIES INC	8722	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
SEMICONDUCTER CORP	7491	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
FABRICATING	7091	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ENTERPRISES INC	8576	MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PRODUCTS INC EFT	11196	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ANALOG DEVICES INC	2904	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ANGELL DEMMEL NORTH AMERICA INC	12346	PRIOR ORDERS, MODIFICATION, AND CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PLASTICS AMERICA INC	12230	MODIFICATION DUE TO CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PLASTICS AMERICA INC/LONGACRE MASTER FUND LTD	12230	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
ASM CAPITAL	15781	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL	2090	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL	2164	MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
COMPANY	15781	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION	2164	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC	2090	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL II LP	1683	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL II LP	5427	MODIFICATION DUE TO CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	1163	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	2047	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	2550	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	533	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ATG PRECISION PRODUCTS LLC	4898	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ATMEL CORPORATION	1165	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AUSTRIAMICROSYSTEMS AG	1081	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AUSTRIAMICROSYSTEMS AG	8141	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BANK OF AMERICA NA	1555	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BELLMAN MELCOR INC	7206	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BOURNS INC	6683	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BRAININ ADVANCE INDUSTRIES INC	16300	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1898	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1901	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1902	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1907	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1908	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC	11854	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAPSONIC AUTOMOTIVE INC	8373	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAPSONIC GROUP LLC	7659	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAROLINA FORGE COMPANY LLC EFT	10703	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CELTIC PRODUCTS INC	5580	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CINCH CONNECTORS INC	14246	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
COFICAB PORTUGAL COMPANHIA	6802	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
CONTRARIAN FUNDS LLC		CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CONTRARIAN FUNDS LLC		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
CTS CORPORATION		CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CURTIS SCREW COMPANY LLC	16592	PRIOR ORDERS, MODIFICATION, AND CURE
CURTIS SCREW COMPANY LLC/MADISON NICHE OPPORTUNITIES		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LLC		PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA	2550	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DATWYLER I O DEVICES AMERICAS		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
DAWLEN CORP		CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
DELTA PRODUCTS CORPORATION		PRIOR ORDERS, MODIFICATION, AND CURE
DEUTSCHE BANK SECURITIES INC/GOLDMAN SACHS CREDIT		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
PARTNERS LP		PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
EMERSON & CUMING INC		CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ENGINEERED MATERIALS SOLUTION INC	273	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ENGINEERED SINTERED COMPONENTS INC	13932	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ERWIN QUARDER INC	1464	MODIFICATION DUE TO CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

AGNIER PRODUCTS RKM INC GAGNIER PRODUCTS RKM INC 4741 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO GOLDMAN SACHS CREDIT PARTNERS LP 2904 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO GOLDMAN SACHS CREDIT PARTNERS LP 8667 CURE EXHIBIT A-2 - CLAIMS SUBJECT TO MODIFICATION DUE TO GRINER ENGINEERING INC 5510 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAERTER STANZTECHNIK GMBH 2058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC 4244 CURE EXHIBIT A-3 - CLAIMS SUBJECT TO MODIFICATION DUE TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4597 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4597 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4698 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4698 MODIFI	Claimant	Claim	Exhibit
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AGNIER PRODUCTS RKM INC GAGNIER PRODUCTS RKM INC 4741 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO GOLDMAN SACHS CREDIT PARTNERS LP 2904 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO GOLDMAN SACHS CREDIT PARTNERS LP 8667 CURE EXHIBIT A-2 - CLAIMS SUBJECT TO MODIFICATION DUE TO GRINER ENGINEERING INC 5510 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAERTER STANZTECHNIK GMBH 2058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC 4244 CURE EXHIBIT A-3 - CLAIMS SUBJECT TO MODIFICATION DUE TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4596 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4597 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4597 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4598 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4698 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC SILCON LABORATORIES INC 4698 MODIFI			EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO 273 PRIOR ORDERS, MODIFICATION, AND CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 5966 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO S966 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC HAIN CAPITAL INVESTORS LLC HARRINGTON TOOL AND DIE INC EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HOUSE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HOUSE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC HAIN CAPITAL INVESTORS LLC HAIN CAPITAL HOLDINGS LL	HAIN CAPITAL HOLDINGS LLC	273	PRIOR ORDERS, MODIFICATION, AND CURE
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC HAIN CAPITAL INVESTORS LLC HARRINGTON TOOL AND DIE INC HARRINGTON TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 5967 MODIFICATION DUE TO CURE EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO PRIOR ORDERS, MODIFICATION, AND CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 8775 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1401 CAPITAL INVESTORS LLC EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1506 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1608 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1608 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1608 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO 987 PRIOR ORDERS, MODIFICATION, AND CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 8775 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC 8775 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL INVESTORS LLC 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL INVESTORS LLC 2058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC 668 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC 8775 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 2058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 668 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO	HAIN CAPITAL HOLDINGS LLC	987	PRIOR ORDERS, MODIFICATION, AND CURE
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HAIN CAPITAL INVESTORS LLC 13932 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 4058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 2058 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 668 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC 668 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO HARRINGTON TOOL AND DIE INC 668 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO	HAIN CAPITAL INVESTORS LLC	2058	MODIFICATION DUE TO CURE
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO	HARRINGTON TOOL AND DIE INC	668	MODIFICATION DUE TO CURE
HENNESSEY CAPITAL SOLUTIONS 7706 MODIFICATION DUE TO CURE			
	HENNESSEY CAPITAL SOLUTIONS	7706	MODIFICATION DUE TO CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HITACHI AUTOMOTIVE PRODUCTS USA INC	13773	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HOSIDEN AMERICA CORPORATION	2186	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INFINEON TECHNOLOGIES AG	12400	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION	16255	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	16255	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TECHNOLOGIES DIVISION	8878	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	8878	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
IRISO USA INC	6943	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
JAMESTOWN CONTAINER CORP	14915	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
JIFFY TITE CO INC	8133	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
JOHN GUEST AUTOMOTIVE INC	533	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA	10703	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA	8403	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	14052	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JUDD WIRE INC	8403	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
KADDIS MANUFACTURING CORPORATION	4446	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
KAUMAGRAPH FLINT CORPORATION	642	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
KICKHAEFER MANUFACTURING CO KMC	12141	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

EXHIBIT A: 2: CLAIMS SUBJECT TO PRIOR ORDERS AND TO 9832 MODIFICATION DUE TO CURE CLIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV 7289 CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO ASSIGNEE OF APPLIED HANDLING INC/ZYLUX ACOUSTIC CORP LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INC/ZYLUX ACOUSTIC CORP LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS 15493 CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CORPORATION 15489 CURE EXHIBIT A: 1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CORPORATION 15489 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 10494 MODIFICATION DUE TO CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 10494 MODIFICATION DUE TO CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1233 MODIFICATION DUE TO CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 12346 PRIOR ORDERS, MODIFICATION, AND CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 12346 PRIOR ORDERS, MODIFICATION DUE TO CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 14642 CURE EXHIBIT A: 2 - CLAIMS SUBJECT TO PRIOR O	Claimant	Claim	Exhibit
EXHIBIT A: 2: CLAIMS SUBJECT TO PRIOR ORDERS AND TO 10 JUNE 1			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LDI INCORPORATED LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV TABLE OF APPLIED HANDLING INC ZEYLUX ACOUSTIC CORP LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INCZYLUX ACOUSTIC CORP LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INCZYLUX ACOUSTIC CORP LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS LEXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO LONG ACRE MASTER FUND LTD LONGACRE MAS	KINETICS	1615	MODIFICATION DUE TO CURE
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SHARP ELECTRONICS CORP 15113 CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO			
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD LONGACRE MASTER FU			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO LONGACRE MASTER FUND LTD EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD LONGACRE MASTER FUND LTD LONGACRE MASTER FUND LTD EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD LONGACRE MASTER FUND LTD LONGACRE MASTER FUND LTD EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD LONGACRE MASTER FUND LTD EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO LONGACRE MASTER FUND LTD LONGACRE MASTER F			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD LONGACRE MASTER FU	LONGACRE MASTER FUND LTD	16376	
EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 16558 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1901 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1902 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1902 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1907 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1898 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1901 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1901 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1902 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1907 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1901 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD 1902 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD 1907 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1902 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD 1907 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1907 MODIFICATION DUE TO CURE EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO LONGACRE MASTER FUND LTD 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD 1908 MODIFICATION DUE TO CURE EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO	LONGACRE MASTER FUND LTD	1907	MODIFICATION DUE TO CURE
EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO			EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
	LONGACRE MASTER FUND LTD	1908	MODIFICATION DUE TO CURE
LONG LODE MACTED FUND LTD			EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
LONGACRE MASTER FUND LTD 2063 CURE	LONGACRE MASTER FUND LTD	2063	CURE

Twenty-Seventh Omnibus Claims Objection
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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	4446	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	4531	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	6054	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	6671	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	8682	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	8715	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	9989	PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SHARP ELECTRONICS CORP	13974	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD/SEAL & DESIGN INC	9585	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
M A COM INC	15926	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
MACAUTO USA INC	9431	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MADISON NICHE OPPORTUNITIES LLC	1729	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MADISON NICHE OPPORTUNITIES LLC	7206	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MARKETING SPECIALTIES MSI PACKAGING	523	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
MASTER MOLDED PRODUCTS CORP	9989	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
METAL TECHNOLOGIES INC	8682	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
METFORM CORP	5452	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MOLDTECH INC	3736	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
NATIONAL SEMICONDUCTOR CORP	5390	MODIFICATION DUE TO CURE

Twenty-Seventh Omnibus Claims Objection
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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
NICHICON AMERICA CORPORATION	2229	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
NMB TECHNOLOGIES CORPORATION	4531	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
NN BALL AND ROLLER INC	7289	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
OSRAM OPTO SEMICONDUCTORS INC	9961	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
OTTO BOCK POLYURETHANE TECHNOLOGIES INC	16558	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
P J SPRING CO INC	1640	MODIFICATION DUE TO CURE
PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CORP	16376	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
PARK ENTERPRISES OF ROCHESTER INC	9647	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PIHER INTERNATIONAL CORP	4278	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
PRECISION METAL PARTS INC	9025	CURE
RADIALL INCORPORATED DBA RADIALL LARSEN ANTENNA		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TECHNOLOGIES	6054	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
RED SPOT CORP	5966	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
RED SPOT PAINT & VARNISH CO IN	5967	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
REDROCK CAPITAL PARTNERS LLC	16300	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
REDROCK CAPITAL PARTNERS LLC	16301	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
REDROCK CAPITAL PARTNERS LLC	2065	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
REDROCK CAPITAL PARTNERS LLC	222	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
REDROCK CAPITAL PARTNERS LLC	5510	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
REDROCK CAPITAL PARTNERS LLC	7659	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
REDROCK CAPITAL PARTNERS LLC	8373	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
REDROCK CAPITAL PARTNERS LLC	9025	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC	2387	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ROHM ELECTRONICS USA LLC	2482	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SAFETY COMPONENTS FABRIC EFT	10494	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SAGAMI AMERICA LTD	16683	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SANYO ELECTRONIC DEVICE USA CORP	112	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SANYO SEMICONDUCTOR CORPORATION	1555	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SCAPA TAPES N A	1735	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SEAL & DESIGN INC	9585	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SILICON LABORATORIES INC	8775	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SPCP GROUP LLC	2229	PRIOR ORDERS, MODIFICATION, AND CURE
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12258	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH	14136	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SPIRAL INDUSTRIES INC	4221	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
ST MARYS CARBON CO INC	11854	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
STANLEY ELECTRIC SALES OF AMERICA INC	12258	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
STEPHENSON & LAWYER INC	8667	CURE
	_	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
SUMIDA TRADING PTE LTD	2215	CURE

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
T & L AUTOMATICS INC	11259	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TDK ELECTRONICS EUROPE GMBH	9019	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
TEMPEL STEEL CO	16422	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
TESSY PLASTICS CORP	987	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
THALER MACHINE COMPANY	6671	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TOLLMAN SPRING CO INC	1920	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
TOYOTA TSUSHO AMERICA INC	2144	CURE
TPG CREDIT OPPORTUNITIES FUND LP/WELWYN COMPONENTS		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
LTD	8685	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
TRANS MATIC MFG CO INC	2065	PRIOR ORDERS, MODIFICATION, AND CURE
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
PACKING	12377	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TWIST INC	8715	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
UNIVERSAL METAL SERVICE EFT	3975	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
US FARATHANE CORPORATION	222	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
VIBRACOUSTIC GMBH & CO KG	8588	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
VISHAY AMERICAS INC	9452	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
VISHAY AMERICAS INC	9453	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
VOGELSANG CORP	5427	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
WAMCO INC	10208	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
WAUCONDA TOOL AND ENGR CO EFT	16301	CURE

In re: Delphi Corporation, et al. Twenty-Seventh Omnibus Claims Objection

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Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
WELWYN COMPONENTS LTD	8685	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
WINDSOR MACHINE & STAMPING LTD	2047	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ZYLUX ACOUSTIC CORP	805	MODIFICATION DUE TO CURE

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

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Debtors. : (Jointly Administered)

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NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure" are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim Asserted		Basis For	Treatment Of Claim					
Filed	Siled Number Claim Amount ¹ Dasis	Objection	Correct Debtor	Modified Amount	Modified Nature				

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided</u>, <u>however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York February 15, 2008

UNITED STATES BANKRUPTCY CO SOUTHERN DISTRICT OF NEW YOR		
	x	
In re	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	: x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN CLAIMS TO IMPLEMENT CURE PAYMENTS AND MODIFY GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS IDENTIFIED IN TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b)

And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify

General Unsecured Claims By Amount Of Cure Payments, dated February 15, 2008 (the "Twenty-Seventh Omnibus Claims Objection"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Seventh Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

- A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, and A-3 hereto was properly and timely served with a copy of the Twenty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Seventh Omnibus Claims Objection. No other or further notice of the Twenty-Seventh Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Twenty-Seventh Omnibus Claims
 Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Seventh Omnibus Claims
 Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the
 Twenty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408
 and 1409.
- C. The Claims listed on Exhibit A-1 hereto will be satisfied in whole or in part by Cure Payments (the "Exhibit A-1 Claims").
- D. The Claims listed on Exhibit A-2 hereto were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments (the "Exhibit A-2 Claims").

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

- E. The Claims listed on Exhibit A-3 hereto will be satisfied in whole or in part by Cure Payments and (a) state the incorrect amount or are overstated and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Exhibit A-3 Claims").
- F. The relief requested in the Twenty-Seventh Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Conformation Order, each "Claim As Docketed" classification listed on Exhibit A-1 hereto shall be revised to reflect classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-1 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-1 Claim. The Exhibit A-1 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

- 2. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Conformation Order, each "Claim As Docketed" classification listed on Exhibit A-2 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-2 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. The Exhibit A-2 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
- 3. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Conformation Order, each "Claim As Docketed" classification listed on Exhibit

 A-3 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-3 shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-3 hereto, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. The Exhibit A-3 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
- 4. For clarity, <u>Exhibit B</u> hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on <u>Exhibits A-1</u>, <u>A-2</u>, and <u>A-3</u> and <u>Exhibit C</u> sets forth each of the Claims referenced on <u>Exhibits A-1</u>, <u>A-2</u>, and <u>A-3</u> in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

- 5. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Seventh Omnibus Claims Objection.
- 6. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.
- 7. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.
- 8. Each of the objections by the Debtors to each Claim addressed in the Twenty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, and A-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.
- 9. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

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10. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Seventh Omnibus Claims Objection.

Dated: New York, New York March _____, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

05-44481-rdd Doc 12924 Filed 02/29/08 Entered 02/29/08 01:59:17 Main Document Pg 132 of 191 Delphi Corporation Twenty-Seventh Omnibus Claims Objection Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
				Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Name	Address	Date Filed	Claim Number		Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	7134.500							- Tuturo		7	
	51035 Grand River				Claims Subject to			General			
Almetals Co	Wixom, MI 48393	6/23/06	8455	\$171,798.50	Modification Due To Cure	05-44640	\$2,384.4	1 Unsecured	05-44640	\$169,414.09	Cure Amount
	Attn David S Leinwand Esq										
	535 Madison Ave 15th FI				Claims Subject to			General			
Amroc Investments LLC	New York, NY 10022	5/30/06	7091	\$61,342.54	Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$61,342.54	Cure Amount
	Attn David S Leinwand Esq										
	535 Madison Ave 15th FI				Claims Subject to			General			
Amroc Investments LLC	New York, NY 10022	6/5/06	7491	\$1,617,353.43	Modification Due To Cure	05-44640	\$69,150.0	0 Unsecured	05-44640	\$1,548,203.43	Cure Amount
	Attn David S Leinwand Esq										
l	535 Madison Ave 15th FI	66		04 40 4 222 -	Claims Subject to	05 4:5:5	0440.005	General	05.4:0:=	04.004.440.5	
Amroc Investments LLC	New York, NY 10022	6/12/06	7838	\$1,434,038.60	Modification Due To Cure	05-44640	\$112,620.5	9 Unsecured	05-44640	\$1,321,418.01	Cure Amount
	Attn David S Leinwand Esq				0						
A	535 Madison Ave 15th FI	0/00/00	0700	£400 000 7	Claims Subject to	05 44040	#00 00 7 7	General	05 44040	#404 044 00	
Amroc Investments LLC	New York, NY 10022	6/28/06	8722	\$128,098.78	Modification Due To Cure	05-44640	\$26,287.7	'5 Unsecured	05-44640	\$101,811.00	Cure Amount
	Attn David S Leinwand Esq 535 Madison Ave 15th FI				Claims Subject to			General			
Amroc Investments LLC	New York, NY 10022	9/5/06	16284	¢2/ 12/ 70	Modification Due To Cure	05 44640	¢4 952 4	4 Unsecured	05 44640	\$20,292,34	Cure Amount
Affilioc investments LLC	as assignee for Kickhaefer Manufacturing	9/3/00	10204	\$34,134.70	s Wodincation Due 10 Cure	05-44040	Φ4,032.4	4 Onsecured	05-44040	\$29,202.34	Cure Amount
	Company										
	7600 Jericho Tpke Ste 302				Claims Subject to			General			
ASM Capital	Woodbury, NY 11797	8/1/06	15781	\$552 858 63	Modification Due To Cure	05-44640	\$147 567 6	3 Unsecured	05-44640	\$405 291 00	Cure Amount
7.0M Capital	Kasowitz Benson Torres & Friedman LLP	0/1/00	10701	ψουΣ,ουσ.οι	inicamodicii Bac 10 care	00 11010	Ψ117,007.0	o onocourca	00 11010	ψ100,201.00	oure 7 unounc
	David S Rosner Adam L Shiff Daniel N										
	Zinman Daniel A Fliman										
	1633 Broadway 22nd FI				Claims Subject to			General			
ASM Capital	New York, NY 10019	8/1/06	15781	\$552,858.63	Modification Due To Cure	05-44640	\$147,567.6	3 Unsecured	05-44640	\$405,291.00	Cure Amount
·	Capital Markets									,	
Capital Markets as Assignee of	St One University Plz Ste 312				Claims Subject to			General			
Marys Carbon Co Inc	Hackensack, NJ 07601	7/28/06	11854	\$49,788.00	Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$49,788.00	Cure Amount
	De Fios E Cabos Lda Lote										
	46 En18 1 Km 2 5				Claims Subject to			General			
Coficab Portugal Companhia	Guarda, 06300230 Portugal	5/24/06	6802	\$12,030.60	Modification Due To Cure	05-44640	\$4,310.2	4 Unsecured	05-44640	\$7,720.36	Cure Amount
	Attn Alpa Jimenez	1									
	411 W Putnam Ave Ste 225	1			Claims Subject to			General			
Contrarian Funds LLC	Greenwich, CT 06830	7/28/06	12377	\$1,792.00	Modification Due To Cure	05-44567	\$0.0	0 Unsecured	05-44567	\$1,792.00	Cure Amount
	Kasowitz Benson Torres & Friedman LLP										
	David S Rosner Adam L Shiff Daniel N										
	Zinman Daniel A Fliman				Claima Cubiaat ta			Conoral			
Contrarian Funda II C	1633 Broadway 22nd Fl	7/28/06	12377	¢1 700 00	Claims Subject to	05 44567	60 0	General	05 44567	¢1 700 00	Cure Amount
Contrarian Funds LLC	New York, NY 10019	1128/06	123//	\$1,792.00	Modification Due To Cure	00-44007	\$0.0	0 Unsecured	UD-44007	\$1,792.00	Cure Amount
	171 Covington Dr				Claims Subject to			General			
Cts Corporation	Bloomingdale, IL 60108	7/27/06	11257	\$7 433 24	Modification Due To Cure	05-44612	\$0.0	Unsecured	05-44612	\$7 433 25	Cure Amount
JIS COIPOIALION	Diooninguale, iL 00 100	1/21/00	11237	φ1, 4 33.23	INIOGINICATION DUE 10 CUTE	00-44012	φυ.υ	o onsecuted	00-44012	φ1,433.20	Cure Amount

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amoun	t Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
	Attn Pedro Ramirez										
	c o Goldman Sachs & Co										
Goldman Sachs Credit Partners	30 Hudson 17th FI				Claims Subject to			General			
LP	Jersey City, NJ 07302	6/27/06	8667	\$6,688.50	Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$6,688.50	Cure Amount
	Attn Ganna Liberchuk										
	301 Rte 17 6th FI				Claims Subject to			General			
Hain Capital Holdings LLC	Rutherford, NJ 07070	2/27/06	2144	\$386,835.0	8 Modification Due To Cure	05-44640	\$154,706.4	3 Unsecured	05-44640	\$232,128.65	Cure Amount
	Kasowitz Benson Torres & Friedman LLP										
	David S Rosner Adam L Shiff Daniel N										
	Zinman Daniel A Fliman										
	1633 Broadway 22nd Fl				Claims Subject to			General			
Hain Capital Holdings LLC	New York, NY 10019	2/27/06	2144	\$386.835.0	8 Modification Due To Cure	05-44640	\$154.706.4	3 Unsecured	05-44640	\$232,128,65	Cure Amount
	Charles P Schulman			, , , , , , , , , , , , , , , , , , , ,							
	Sachnoff & Weaver Ltd										
	10 S Wacker Dr 40th FI				Claims Subject to			General			
Infineon Technologies AG	Chicago, IL 60606	7/28/06	12400	\$95,890,6	7 Modification Due To Cure	05-44610	\$72,058.3	0 Unsecured	05-44610	\$23,832,37	Cure Amount
minicon reciniologico / te	Arlene N Gelman	1720700	12100	ψου,οσο.ο	i Wednesday Bac 10 care	00 11010	ψ12,000.0	o onocourca	00 11010	Ψ20,002.01	oure / unount
	Sachnoff & Weaver Ltd										
Infineon Technologies North	10 S Wacker Dr 40th FI				Claims Subject to			General			
America Corp	Chicago, IL 60606	7/28/06	12178	¢177 026 5	Modification Due To Cure	05 44567	¢1 361 /	5 Unsecured	05 44567	¢175 665 05	Cure Amount
America Corp	Reed Smith LLP	1/20/00	12170	\$177,020.50	b Modification Due 10 Cure	05-44507	\$1,501.4	5 Offsecured	05-44507	\$175,005.05	Cure Amount
	Elena Lazarou										
Infineon Technologies North	599 Lexington Ave				Claims Subject to			General			
America Corp	New York, NY 10022	7/28/06	12178	¢177 026 E	Modification Due To Cure	05-44567	¢1 261 /	5 Unsecured	05 44567	¢17E 66E 0E	Cure Amount
Liquidity Solutions Inc as	Dba Revenue Management	7/20/00	12170	\$177,020.50	Wodincation Due 10 Cure	05-44567	φ1,301.4	5 Unsecured	05-44567	\$175,005.05	Cure Amount
assignee of NN Inc US Ball and	One University Plaza Ste 312				Claims Subject to			General			
Roller Div	,	6/4/06	7289	#404 242 2	3 Modification Due To Cure	05-44640	* 0.0	0 Unsecured	05 44640	£404 040 00	Cure Amount
	Hackensack, NJ 07601	6/1/06	7289	\$104,313.3	3 Modification Due 16 Cure	05-44640	\$0.0	Unsecured	05-44640	\$104,313.33	Cure Amount
Liquidity Solutions Inc dba	leffrey I Corose										
Revenue Management as	Jeffrey L Caress				Claima Cubiaat ta			Canaral			
assignee of Bei Duncan	One University Plaza Ste 312	7/24/06	15400	¢5 760 0	Claims Subject to	05 44640	#0.0	General	05 44640	#F 760 00	Cura Amazunt
Electronics	Hackensack, NJ 07601	7/31/06	15493	\$5,762.86	8 Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$5,762.88	Cure Amount
Lieuiditu Calutiana Ina dha	leffrey I Corose										
Liquidity Solutions Inc dba	Jeffrey L Caress				Olaina Oubiant ta			0			
Revenue Management as	One University Plz Ste 312	7/04/00	45400	64 504 0	Claims Subject to	05 44040	00.0	General	05 44040	£4 504 00	0
assignee of Freeway Corpoartion		7/31/06	15469	\$1,501.00	Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$1,501.00	Cure Amount
	Attn Vladimir Jelisavcic										
Long Acre Master Fund Ltd as	Long Acre Master Fund Ltd				0						
Assignee Transferee of Sharp	810 Seventh Ave 22nd FI				Claims Subject to			General			
Electronics Corp	New York, NY 10019	7/31/06	15113	\$7,343,692.5	Modification Due To Cure	05-44640	\$2,583,909.4	4 Unsecured	05-44640	\$4,759,783.06	Cure Amount
	Vladimir Jelisavcic										
	810 Seventh Ave 22nd FI				Claims Subject to			General			
Longacre Master Fund Ltd	New York, NY 10019	2/21/06	2063	\$108,786.4	Modification Due To Cure	05-44640	\$58,504.5	8 Unsecured	05-44640	\$50,281.87	Cure Amount
	Vladimir Jelisavcic										
	810 Seventh Ave 22nd FI				Claims Subject to			General			
Longacre Master Fund Ltd	New York, NY 10019	11/17/06	16422	\$123,994.7	1 Modification Due To Cure	05-44640	\$121,764.3	1 Unsecured	05-44640	\$2,230.40	Cure Amount
	80 Excel Dr				Claims Subject to			General			
Macauto Usa Inc	Rochester, NY 14621	7/13/06	9431	\$961,318.1	6 Modification Due To Cure	05-44640	\$0.0	0 Unsecured	05-44640	\$961,318.16	Cure Amount

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
				Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Name	Address	Date Filed	Claim Number		Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	PO Box 98733				Claims Subject to			General			
Metform Corp	Chicago, IL 60693	5/10/06	5452	\$115,659.16	Modification Due To Cure	05-44640	\$331.99	Unsecured	05-44640	\$115,327.17	Cure Amount
	Redrock Capital Partners LLC										
	475 17th St Ste 544				Claims Subject to			General			
Redrock Capital Partners LLC	Denver, CO 80202	7/5/06	9025	\$38,277.25	Modification Due To Cure	05-44640	\$0.00	Unsecured	05-44640	\$38,277.25	Cure Amount
	Redrock Capital Partners LLC										
	475 17th St Ste 544				Claims Subject to			General			
Redrock Capital Partners LLC	Denver, CO 80202	9/12/06	16301	\$58,295.21	Modification Due To Cure	05-44640	\$1,271.00	Unsecured	05-44640	\$57,024.21	Cure Amount
	996 Bendermeer Rd										
	No 04 05 To 06				Claims Subject to			General			
Sumida Trading Pte Ltd	, 339944 Singapore	3/8/06	2215	\$2,499.20	Modification Due To Cure	05-44640	\$0.00	Unsecured	05-44640	\$2,499.20	Cure Amount
	Attn Shelley Hartman										
	c o TPG Credit Management LP										
TPG Credit Opportunities Fund	4600 Wells Fargo Ctr 90 S Seventh St				Claims Subject to			General			
LP	Minneapolis, MN 55402	6/27/06	8685	\$36,363.34	Modification Due To Cure	05-44640	\$15,621.54	Unsecured	05-44640	\$20,741.46	Cure Amount
	16655 S Canal St				Claims Subject to			General			
Universal Metal Service Eft	S Holland, IL 60473	5/1/06	3975	\$37,375.63	Modification Due To Cure	05-44640	\$1,668.78	Unsecured	05-44640	\$35,706.85	Cure Amount
					01: 01: 11						
	Hohner Weg 2 4	0,00,00	0.500	07.400.04	Claims Subject to	05 44040	074.00	General	05 44040	67.054.05	
Vibracoustic Gmbh & Co Kg	D 69465 Weinheim, Germany	6/26/06	8588	\$7,426.04	Modification Due To Cure	05-44640	\$71.39	Unsecured	05-44640	\$7,354.65	Cure Amount
	Bodman Llp										
	Ralph E Mcdowell										
	100 Renaissance Ctr 34th FI				Claims Subject to			General			
Vibracoustic Gmbh & Co Kg	Detroit, MI 48243	6/26/06	8588	\$7,426.04	Modification Due To Cure	05-44640	\$71.39	Unsecured	05-44640	\$7,354.65	Cure Amount
	Attn Marion R Hubbard										
	1 Greenwich Pl				Claims Subject to			General			
Vishay Americas Inc	Shelton, CT 06484	7/13/06	9453	\$8,949.08	Modification Due To Cure	05-44640	\$0.00	Unsecured	05-44640	\$8,949.08	Cure Amount
	David M Schilli										
	Robinson Bradshaw & Hinson P A										
	101 N Tryon St Ste 1900				Claims Subject to			General			
Welwyn Components Ltd	Charlotte, NC 28246	6/27/06	8685	\$36,363.34	Modification Due To Cure	05-44640	\$0.00	Unsecured	05-44640	\$0.34	Cure Amount

EXHIBIT F

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SOUTHERN DISTRICT OF NEW YOR	RK	
	x	
In re	•	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)

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UNITED STATES BANKRUPTCY COURT

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure" are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim		Basis For	Treatment Of Claim				
Filed		Objection	Correct Debtor	Modified Amount	Modified Nature			
0	4	A A		7	8	0		
8	9	5	6	0	•	Ø		

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided</u>, <u>however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD

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BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York February 15, 2008

EXHIBIT G

UNITED STATES BANKRUPTCY COURT	
SOUTHERN DISTRICT OF NEW YORK	
x	

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the objections to the Motion and the record of the hearing held on the Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

- A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.
- B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time) April 5, 2007 at 10:00 a.m. (prevailing Eastern time) April 27, 2007 at 10:00 a.m. (prevailing Eastern time) May 10, 2007 at 10:00 a.m. (prevailing Eastern time) May 24, 2007 at 10:00 a.m. (prevailing Eastern time) June 1, 2007 at 10:00 a.m. (prevailing Eastern time) June 14, 2007 at 10:00 a.m. (prevailing Eastern time) June 22, 2007 at 10:00 a.m. (prevailing Eastern time) July 12, 2007 at 10:00 a.m. (prevailing Eastern time) July 20, 2007 at 10:00 a.m. (prevailing Eastern time) August 2, 2007 at 10:00 a.m. (prevailing Eastern time) August 17, 2007 at 10:00 a.m. (prevailing Eastern time) August 30, 2007 at 10:00 a.m. (prevailing Eastern time) September 28, 2007 at 10:00 a.m. (prevailing Eastern time) October 11, 2007 at 10:00 a.m. (prevailing Eastern time) October 26, 2007 at 10:00 a.m. (prevailing Eastern time) November 8, 2007 at 10:00 a.m. (prevailing Eastern time) November 30, 2007 at 10:00 a.m. (prevailing Eastern time) December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

- 3. Every Response must contain at a minimum the following:
 - (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; <u>provided</u>, <u>however</u>, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

- (e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.
- 4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.
- 5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.
- 6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

- authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.
- 8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.
- 9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

- (A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or
- (B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.
- (ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; <u>provided</u>, <u>however</u>, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

- (i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.
- (ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.
- (iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

- (ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.
- (iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding <u>pro se</u>, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; <u>provided</u>, <u>however</u>, that counsel for each of the parties may participate in the Meet and Confer telephonically.
- (iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.
- (d) <u>Debtors' Statement Of Disputed Issues</u>. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; <u>provided</u>, <u>however</u>, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; <u>provided further</u>, <u>however</u>, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

- (e) <u>Claimant's Supplemental Response</u>. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:
- (i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).
- (ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.
- (iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.
- (iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

- (f) <u>Debtors' Supplemental Reply</u>. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:
- (i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).
- (ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.
- (iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.
- (iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.
- (g) <u>Mandatory Non-Binding Summary Mediation</u>. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

- (i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.
- (ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.
- (iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.
- (iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.
- (v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.
- (vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; <u>provided</u>, <u>however</u>, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.
- (vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

- (viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.
- (ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.
- (h) <u>Claims Objection Hearing Discovery</u>. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:
- (i) No later than five business days after service of the Supplemental Response, the Debtors may request:
- (A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:
- (A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.
- (iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

- (iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.
- (v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.
- (i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.
- Estimation Based Upon Claimant's Asserted Estimated Amount. To the (i) extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.
- (k) <u>Ability To Modify Procedures By Agreement Or Order Of Court</u>. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

- 10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.
- 11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.
- 12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

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to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix

Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix

Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated

pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim

under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay

under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to

seek protection of information under section 107(b) of the Bankruptcy Code or any right not

specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters

arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for

the United States Bankruptcy Court for the Southern District of New York for the service and

filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York

December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

15

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 (312) 407-0700 John Wm. Butler, Jr. (JB 4711) John K. Lyons (JL 4951) Ron E. Meisler (RM 3026)

- and -

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Attorneys for Delphi Corporation, <u>et al.</u>, Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

Thomas J. Matz (TM 5986)

Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- x

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

----- x

NOTICE OF ENTRY OF ORDER WITH RESPECT TO [_____] OMNIBUS CLAIMS OBJECTION

Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York _______, 200__

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711) John K. Lyons (JL 4951) Ron E. Meisler (RM 3026) SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 (312) 407-0700

- and -

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Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- x

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

----- x

NOTICE OF HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [____]

PLEASE TAKE NOTICE that on _______, 200_, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

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(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December ____, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for ______, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated:	New	York,	New	York
		, 2	200_	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By:______ Kayalyn A. Marafioti (KM 9632) Thomas J. Matz (TM 5986) Four Times Square New York, New York 10036 (212) 735-3000

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 (312) 407-0700 John Wm. Butler, Jr. (JB 4711) John K. Lyons (JL 4951) Ron E. Meisler (RM 3026)

- and -

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Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

---- x

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

x

NOTICE OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [____]

PLEASE TAKE NOTICE that on ________, 200_, Delphi Corporation and certain

of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

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(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December ____, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _______, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated:	New	York,	New	York
		, 2	200_	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By:____ Kayalyn A. Marafioti (KM 9632) Thomas J. Matz (TM 5986) Four Times Square New York, New York 10036 (212) 735-3000

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramcyzk

Marc Abrams

Ronald Barliant

Michael Baum

Morton Collins

Susan Cook

Samuel Damren

Eugene Driker

Jonathan Flaxer

Rozanne Giunta

Erwin Katz

Edward Moran

Alan Nisselson

Thomas Plunkett

Marty Reisig

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- and -

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

---- x

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

----- x

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _______, 200_, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "	Debtors"), objected to proof of claim number (the "Proof of Claim")
filed by	(the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims
Objection] (the "O	bjection").

PLEASE TAKE FURTHER NOTICE that on _______, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December ____, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated:	New	York,	New	York
		, 2	200_	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By:
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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By:

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EXHIBIT H

05-44481-rdd Doc 12924 Filed 02/29/08 Entered 02/29/08 01:59:17 Main Document Pg 170 of 191 Delphi Corporation Twenty-Seventh Omnibus Claims Objection

Exhibit A-2 (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature		Modified Amount2		Correct Debtor3		Modified Nature3
	Attn Buck Chinn 2325 Orchard Pkwy				Claims Subject To Prior Orders And To Modification			General			General			
Atmel Corporation	San Jose, CA 95131	12/14/05	1165	\$1,280,342.50	Due To Cure	05-44539	\$570,000.00	Unsecured	05-44640	\$46,512.00	Unsecured	05-44640	\$652,315.00	Cure Amount

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-2 (single) Service List

				T =	T								
1	2	3	4	5	6	7	8 9	10	11	12	13	14	15
		Date	Claim	Asserted		Correct	Modified Modifie	d Correct	Modified	Modified	Correct	Modified	Modified
Name	Address	Filed		Claim Amount	Basis for Objection	Debtor	Amount Nature		Amount2	Nature2			Nature3
					,								
	1 Norden Ln				Claims Subject To Prior Orders								
American Technical Ceramics	Huntington Station, NY 11746-2102	4/28/06	3358	\$11,214.73	And To Modification Due To Cure	05-44640	\$11,214.73 Cure Amo	unt					
	Attn David S Leinwand Esq												
	535 Madison Ave 15th FI				Claims Subject To Prior Orders		General			Cure			
Amroc Investments LLC	New York, NY 10022	1/20/06	1615	\$40,069.37	And To Modification Due To Cure	05-44640	\$35,259.90 Unsecured	05-44640	\$3,301.6	2 Amount			
	Attn David S Leinwand Esq				Olaina Outiont Ta Brian Outon		0			0			
Amroc Investments LLC	535 Madison Ave 15th FI New York, NY 10022	6/9/06	7706	¢E0 00E 00	Claims Subject To Prior Orders And To Modification Due To Cure	05 44640	General \$3,304.04 Unsecured	05-44640	\$47,443.4	Cure			
Affilioc investments LLC	Attn David S Leinwand Esg	6/9/06	7706	\$50,695.60	And to Modification Due to Cure	05-44640	\$3,304.04 Unsecured	05-44640	\$47,443.4	Amount			
	535 Madison Ave 15th FI				Claims Subject To Prior Orders		General			Cure			
Amroc Investments LLC	New York, NY 10022	6/16/06	8133	\$1,005,284,25	And To Modification Due To Cure	05-44640		05-44640	\$959,979.0				
Annoc investments lee	Attn David S Leinwand Esq	0/10/00	0100	ψ1,000,204.20	And to Wodincation Due to Gure	03-44040	ψ30,213.00 On3ccurec	03-44040	ψ555,575.0	Amount			
	535 Madison Ave 15th FI				Claims Subject To Prior Orders		General			Cure			
Amroc Investments LLC	New York, NY 10022	6/26/06	8576	\$554,635,03	And To Modification Due To Cure	05-44640		05-44640	\$63,928.0				
	as Assignee of Tompkins Products Inc Eft	0.20.00		700 1,000 100			7.00,0.000		400,020.0				
	Attn David S Leinwand Esq												
	535 Madison Ave 15th FI				Claims Subject To Prior Orders		General			Cure			
Amroc Investments LLC	New York, NY 10022	7/26/06	11196	\$59,444.55	And To Modification Due To Cure	05-44640	\$5,732.00 Unsecured	05-44640	\$48,178.0	7 Amount			
	Attn David S Leinwand Esq												
	535 Madison Ave 15th FI				Claims Subject To Prior Orders		General			Cure			
Amroc Investments LLC	New York, NY 10022	7/31/06	14915	\$468,786.87	And To Modification Due To Cure	05-44640	\$365,360.61 Unsecured	05-44640	\$41,833.1	9 Amount			
	c o Donald J Hutchinson												
Asahi Kasei Plastics North America	Miller Canfield Paddock and Stone PLC												
Inc fka Asahi Kasei Plastics America					Claims Subject To Prior Orders		General						
Inc	Detroit, MI 48226	7/28/06	12230	\$240,942.30	And To Modification Due To Cure	05-44640	\$0.00 Unsecured	l l					
	as Assignee for Westbrook MFG Inc				0 0 5. 0								
A ON A O '4-1	7600 Jericho Turnpike Ste 302	0/04/00	0000	0407.007.04	Claims Subject To Prior Orders	05 44040	General	05 44040	000.055.0	Cure			
ASM Capital	Woodbury, NY 11797	2/21/06	2090	\$467,697.04	And To Modification Due To Cure	05-44640	\$442,461.61 Unsecured	05-44640	\$23,355.6	Amount			
	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman												
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		General			Cure			
ASM Capital	New York, NY 10019	2/21/06	2090	\$467 697 04	And To Modification Due To Cure	05-44640		05-44640	\$23,355.6				
7 Civi Gapitai	as Assignee for Poltron Corporation	2/2 1/00	2000	ψ+01,001.04	7 tha 10 Modification Bue 10 Gare	00 11010	ψ++2,+01.01 Onocource	00 11010	\$20,000.0	o / unount			
	7600 Jericho Tpke Ste 302				Claims Subject To Prior Orders		General			Cure			
ASM Capital	Woodbury, NY 11797	3/1/06	2164	\$369.751.60	And To Modification Due To Cure	05-44640	\$360.00 Unsecured	05-44640	\$349,357.6				
	Kasowitz Benson Torres & Friedman LLP			, ,					, ,				
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman												
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		General			Cure			
ASM Capital	New York, NY 10019	3/1/06	2164	\$369,751.60	And To Modification Due To Cure	05-44640	\$360.00 Unsecured	05-44640	\$349,357.6	Amount			
	ASM Capital II LP												
	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders		General			Cure			
ASM Capital II LP	Woodbury, NY 11797	1/26/06	1683	\$78,385.24	And To Modification Due To Cure	05-44640	\$1,596.44 Unsecured	05-44640	\$55,331.8	7 Amount			
	Kasowitz Benson Torres & Friedman LLP												
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman				Olainea Outriant Ta Brian Out		0 1			0			
ACM Conitol III D	1633 Broadway 22nd FI	1/00/00	4000	670 005 0	Claims Subject To Prior Orders	05 44040	General C4 F0C 44 Unanguage	OF 440.00	@EE 004 0	Cure			
ASM Capital II LP	New York, NY 10019 ASM Capital II LP	1/26/06	1683	\$78,385.24	And To Modification Due To Cure	UD-4464U	\$1,596.44 Unsecured	05-44640	\$55,331.8	Amount			
	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders								
ASM Capital II LP	Woodbury, NY 11797	5/10/06	5427	\$31 350 9 <i>4</i>	And To Modification Due To Cure	05-44640	\$30,304.80 Cure Amo	ınt					
NOM Oupital II LI	**************************************	3/10/00	5721	ψυ 1,000.04	, and to Modification Due 10 Cute	00-44040	\$55,567.00 Cuie Aillo	ar it	1	1	1		

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Date	Claim	Asserted		Correct	Modified	Modified	Commont	Modified	Madified	Commont	Modified	Modified
Name	Address	Filed		Claim Amount	Basis for Objection	Debtor	Amount	Nature	Correct Debtor2	Amount2		Debtor3		Nature3
Name	Kasowitz Benson Torres & Friedman LLP	Fileu	Nullibel	Ciailli Aillouit	Basis for Objection	Deptoi	Amount	Nature	Debiorz	Amountz	Ivature2	Deptors	Amounts	Natures
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman													
	1633 Broadway 22nd FI				Claims Subject To Prior Orders									
ASM Capital II LP	New York, NY 10019	5/10/06	5427	\$24.2E0.04	And To Modification Due To Cure	05 44640	\$30,304.80	Curo Amount						
ASIVI Capital II EF	ASM Capital LP	3/10/00	3421	φ31,330.04	And to Modification Due to Cure	03-44040	\$30,304.00	Jule Amount						
	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders									
ASM Capital LP	Woodbury, NY 11797	11/14/05	533	\$27.308.03	And To Modification Due To Cure	05 44640	\$26,859.06	Cure Amount						
AOW Capital Li	Kasowitz Benson Torres & Friedman LLP	11/1-7/03	333	Ψ21,000.02	And to Modification Due to oute	03-44040	Ψ20,033.00	Juic Amount						
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman													
	1633 Broadway 22nd FI				Claims Subject To Prior Orders									
ASM Capital LP	New York, NY 10019	11/14/05	533	¢27 200 02	And To Modification Due To Cure	05 44640	\$26.859.06	Curo Amount						
AOW Capital LF	ASM Capital LP	11/14/05	555	φ <u>ε</u> 1,390.92	And 10 Modification Due 10 Cure	UU-4404U	φ20,009.00	Juie Aillouill			1			
1	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders			General			Cure			
ASM Conito LD		12/14/05	1163	607 007 70	And To Modification Due To Cure	OE 44640			05-44640	\$58,050.24				
ASM Capital LP	Woodbury, NY 11797	12/14/05	1163	\$87,097.70	And to Modification Due to Cure	05-44640	\$21,374.90	Jnsecurea	05-44640	\$58,050.24	Amount			
	Kasowitz Benson Torres & Friedman LLP													
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman				0 0 0						_			
	1633 Broadway 22nd FI	40/44/05	4400	***	Claims Subject To Prior Orders	0= 44040		General .			Cure			
ASM Capital LP	New York, NY 10019	12/14/05	1163	\$87,097.70	And To Modification Due To Cure	05-44640	\$21,374.90	Jnsecured	05-44640	\$58,050.24	1 Amount			
	ASM Capital LP										_			
	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders			General			Cure			
ASM Capital LP	Woodbury, NY 11797	2/16/06	2047	\$174,296.44	And To Modification Due To Cure	05-44640	\$17,623.45	Jnsecured	05-44640	\$156,672.99	Amount			
	Kasowitz Benson Torres & Friedman LLP													
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman													
	1633 Broadway 22nd FI				Claims Subject To Prior Orders			General			Cure			
ASM Capital LP	New York, NY 10019	2/16/06	2047	\$174,296.44	And To Modification Due To Cure	05-44640	\$17,623.45	Jnsecured	05-44640	\$156,672.99	Amount			
	ASM Capital LP													
	7600 Jericho Turnpike Ste 302				Claims Subject To Prior Orders			General			Cure			
ASM Capital LP	Woodbury, NY 11797	4/4/06	2550	\$148,987.53	And To Modification Due To Cure	05-44640	\$68,361.32	Jnsecured	05-44640	\$79,631.2°	1 Amount			
	Mrs Maria Radovic													
	Austiamicrosystems AG													
	Schloss Premslaetten				Claims Subject To Prior Orders									
Austriamicrosystems AG	Unterpremstaelten, A 8141 Austria	12/2/05	1081	\$60,182.00	And To Modification Due To Cure	05-44640	\$60,182.00	Cure Amount						
	Mrs Maria Radovic				0 0									
	Schloss Premstaetten				Claims Subject To Prior Orders									
Austriamicrosystems AG	Unterpremstaelten, A-8141 Austria	6/19/06	8141	\$34,290.00	And To Modification Due To Cure	05-44640	\$1,770.00	Cure Amount			1			
	NY1 301 02 01													
	9 W 57th St				Claims Subject To Prior Orders									
Bank of America NA	New York, NY 10019	1/17/06	1555	\$485,490.00	And To Modification Due To Cure	05-44640	\$464,595.00	Cure Amount			1			
	Barnes & Thornburg LLP										1			
	John T Gregg													
	300 Ottawa Ave NW Ste 500				Claims Subject To Prior Orders									
Bank of America NA	Grand Rapids, MI 49503	1/17/06	1555	\$485,490.00	And To Modification Due To Cure	05-44640	\$464,595.00	Cure Amount						
	Attn Mary Rodgers													
	1200 Columbia Ave				Claims Subject To Prior Orders			_						
Bourns Inc	Riverside, CA 92507	5/23/06	6683	\$43,850.88	And To Modification Due To Cure	05-44640	\$26,969.88	Cure Amount			1			
	Kms Bearings Automotive													
	1535 N Harmony Circle				Claims Subject To Prior Orders			_						
Celtic Products Inc	Anaheim, CA 92807	5/10/06	5580	\$36,593.40	And To Modification Due To Cure	05-44640	\$34,026.60	Cure Amount				1	1	

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Exhibit A-2 (single) Service List

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor		lodified Nature	Correct Debtor2	Modified Amount2			Modified Amount3	Modified Nature3
	Attn Alisa Mumola													
	411 W Putnam Ave Ste 225				Claims Subject To Prior Orders									
Contrarian Funds LLC	Greenwich, CT 06830	5/4/06	4741	\$168,939.68	And To Modification Due To Cure	05-44640	\$168,939.68 Cure	e Amount						
	Kasowitz Benson Torres & Friedman LLP													
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman				Oleine Outlet Te Dries Outlet									
0ti Ft-110	1633 Broadway 22nd FI	E/4/00	4744	#400 000 00	Claims Subject To Prior Orders	05 44040	0400 000 00							
Contrarian Funds LLC	New York, NY 10019	5/4/06	4741	\$168,939.68	And To Modification Due To Cure	05-44640	\$168,939.68 Cure	Amount						
	Attn Linda K Barr													
	Nelson Mullins Riley & Scarborough LLP				Oleine Outinet To Drive Outers		0	1			0			
Detected a Decise Associate	PO Box 11070	4/04/00	0747	074 055 00	Claims Subject To Prior Orders	05 44507	Gene		05 44507	600 000 F	Cure			
Datwyler I o Devices Americas	Columbia, SC 29211-1070 Nelson Mullins Riley & Scarborough LLP	4/24/06	2747	\$71,255.38	And To Modification Due To Cure	05-44567	\$36,784.51 Unse	ecurea	05-44567	\$32,602.50	Amount			
	George B Cauthen Jody A Bedenbaugh													
	Meridian Bldg Seventeenth FI 1320 Main St PO													
	Box 11070				Claims Subject To Prior Orders		Gene	orol			Cure			
Datwyler I o Devices Americas	Columbia, SC 29201	4/24/06	2747	\$74 DEE 20	And To Modification Due To Cure	05 44567	\$36.784.51 Unse		05-44567	\$32.602.50				
Datwylei 10 Devices Americas	Nelson Mullins Riley & Scarborough LLP	4/24/00	2141	\$71,200.08	And to Modification Due to Cure	03-44307	\$30,764.31 01186	ecureu	03-44307	\$32,002.50	Amount			
	Richard B Herzog													
	999 Peachtree St Ste 1400				Claims Subject To Prior Orders		Gene	oral			Cure			
Datwyler I o Devices Americas	Atlanta, GA 30309	4/24/06	2747	\$71 255 30	And To Modification Due To Cure	05-44567	\$36,784.51 Unse		05-44567	\$32,602.50				
Datwyler 10 Devices Americas	Attn Jennifer Steward	7/27/00	2171	Ψ11,200.00	And to Modification Due to cure	03-44307	ψ50,704.51 01130	ccurcu	00-44001	Ψ32,002.30	Amount			
	5101 Kraft Ave SE				Claims Subject To Prior Orders		Gene	eral			Cure			
Erwin Quarder Inc	Grand Rapids, MI 49512	1/9/06	1464	\$122 867 13	And To Modification Due To Cure	05-44567	\$18,036.90 Unse		05-44567	\$82.960.31				
ETWIT Quarter Inc	Attn Pedro Ramirez	170700	1707	Ψ122,007.10	7 tra 10 Modification Eac 10 Care	00 44007	ψ10,000.00 O1100	courca	00 11001	ψ0 Σ ,000.0	runount			
	c o Goldman Sachs & Co													
	30 Hudson 17th FI				Claims Subject To Prior Orders		Gene	eral			Cure			
Goldman Sachs Credit Partners LP	Jersey City, NJ 07302	4/27/06	2904	\$1.944.373.96	And To Modification Due To Cure	05-44640			05-44640	\$1,732,833.96				
	Attn Ganna Liberchuk			, , , , , , , , , , , , , , , , , , , ,			, ,,			, , , , , , , , , , , , , , , , , , , ,				
	301 Rte 17 6th FI				Claims Subject To Prior Orders		Gene	eral			Cure			
Hain Capital Holdings LLC	Rutherford, NJ 07070	5/5/06	4898	\$113.976.02	And To Modification Due To Cure	05-44640	\$60,192.36 Unse	ecured	05-44640	\$53,111.80	Amount			
	Kasowitz Benson Torres & Friedman LLP			, .,										
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman													
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		Gene	eral			Cure			
Hain Capital Holdings LLC	New York, NY 10019	5/5/06	4898	\$113,976.02	And To Modification Due To Cure	05-44640	\$60,192.36 Unse	ecured	05-44640	\$53,111.80	Amount			
	Attn Ganna Liberchuk													
	301 Rte 17 6th FI				Claims Subject To Prior Orders		Gene	eral			Cure			
Hain Capital Holdings LLC	Rutherford, NJ 07070	5/16/06	5966	\$18,475.70	And To Modification Due To Cure	05-44567	\$1,545.00 Unse	ecured	05-44567	\$12,023.75	Amount			
	Kasowitz Benson Torres & Friedman LLP													
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman													
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		Gene				Cure			
Hain Capital Holdings LLC	New York, NY 10019	5/16/06	5966	\$18,475.70	And To Modification Due To Cure	05-44567	\$1,545.00 Unse	ecured	05-44567	\$12,023.75	Amount			
	Attn Ganna Liberchuk													
	301 Rte 17 6th FI				Claims Subject To Prior Orders		Gene				Cure			
Hain Capital Holdings LLC	Rutherford, NJ 07070	5/16/06	5967	\$221,190.88	And To Modification Due To Cure	05-44640	\$8,098.07 Unse	ecured	05-44640	\$179,930.60	Amount			
	Kasowitz Benson Torres & Friedman LLP													
	David S Rosner Adam L Shiff Daniel N Zinman													
	Daniel A Fliman										_			
	1633 Broadway 22nd FI	_,,,,,			Claims Subject To Prior Orders		Gene				Cure			
Hain Capital Holdings LLC	New York, NY 10019	5/16/06	5967	\$221,190.88	And To Modification Due To Cure	05-44640	\$8,098.07 Unse	ecured	05-44640	\$179,930.60	Amount			
	Attn Ganna Liberchuk						_				_			
	301 Rte 17 6th FI				Claims Subject To Prior Orders		Gene				Cure			
Hain Capital Holdings LLC	Rutherford, NJ 07070	6/30/06	8775	\$112,408.05	And To Modification Due To Cure	05-44640	\$53,325.00 Unse	ecured	05-44640	\$49,356.24	Amount			

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1	2	3	4	5	6	7	8 9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Modified Amount Nature	Correct Debtor2	Modified Amount2			Modified Amount3	Modified Nature3
	Kasowitz Benson Torres & Friedman LLP												
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman									_			
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		General			Cure			
Hain Capital Holdings LLC	New York, NY 10019	6/30/06	8775	\$112,408.05	And To Modification Due To Cure	05-44640	\$53,325.00 Unsecured	05-44640	\$49,356.24	Amount			
	Attn Ganna Liberchuk				Claima Subject To Dries Orders								
Hain Capital Holdings LLC	301 Rte 17 6th Fl Rutherford, NJ 07070	7/31/06	14246	¢224 664 10	Claims Subject To Prior Orders And To Modification Due To Cure	05 44640	\$220 0E2 1E Curo Amour						
Hairi Capitai Holdings LLC	Kasowitz Benson Torres & Friedman LLP	1/31/00	14240	\$224,004.10	And to Modification Due to Cure	03-44040	\$220,032.13 Cure Amour	IL .				+	
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman												
	1633 Broadway 22nd FI				Claims Subject To Prior Orders								
Hain Capital Holdings LLC	New York, NY 10019	7/31/06	14246	\$224 664 10	And To Modification Due To Cure	05-44640	\$220 052 15 Cure Amour	nt					
Tidiii Gapitai Fidiango EEG	Attn Ganna Liberchuk	1701700	14240	Ψ22+,00+.10	7 tha 10 Modification Bue 10 Gare	00 11010	\$220,002.10 Gate 74116a1						
	301 Route 17 6th FI				Claims Subject To Prior Orders		General			Cure			
Hain Capital Investors LLC	Rutherford, NJ 07070	2/17/06	2058	\$49 978 89	And To Modification Due To Cure	05-44567	\$346.14 Unsecured	05-44567	\$48,779.88				
Tidan Gapitai iii Gotoro EEG	Kasowitz Benson Torres & Friedman LLP	2/11/00		\$ 10,010.00	7 III TO MOUNDAMENT DUO TO CUITO	00 11001	ÇO TOTT OTTOGOGICO	55 11551	\$10,110.00	7 111104111			
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman												
	1633 Broadway 22nd FI				Claims Subject To Prior Orders		General			Cure			
Hain Capital Investors LLC	New York, NY 10019	2/17/06	2058	\$49,978.89	And To Modification Due To Cure	05-44567	\$346.14 Unsecured	05-44567	\$48,779.88				
	Attn Ganna Liberchuk												
	301 Route 17 6th FI				Claims Subject To Prior Orders								
Hain Capital Investors LLC	Rutherford, NJ 07070	7/31/06	13932	\$62,028.00	And To Modification Due To Cure	05-44640	\$62,028.00 Cure Amour	nt					
•	Kasowitz Benson Torres & Friedman LLP												
	David S Rosner Adam L Shiff Daniel N Zinman												
	Daniel A Fliman												
	1633 Broadway 22nd FI				Claims Subject To Prior Orders								
Hain Capital Investors LLC	New York, NY 10019	7/31/06	13932	\$62,028.00	And To Modification Due To Cure	05-44640	\$62,028.00 Cure Amour	nt					
	Theodore Zaharia President												
	2555 Matte Blvd				Claims Subject To Prior Orders		General			Cure			
Harrington Tool and Die Inc	Brossard, QC J4Y 2H1 Canada	11/18/05	668	\$356,407.35	And To Modification Due To Cure	05-44640	\$130,033.90 Unsecured	05-44640	\$155,485.75	Amount			
	David M Schilli												
	Robinson Bradshaw & Hinson PA									_			
International Resistive Company	101 N Tryon St Ste 1900				Claims Subject To Prior Orders		General			Cure			Reclamation
Advanced Film Division	Charlotte, NC 28246	8/24/06	16255	\$1,898,409.80	And To Modification Due To Cure	05-44640	\$0.00 Unsecured	05-44640	\$77,693.93	Amount	05-44640	\$0.00	mount
	David M Schilli												
International Projetive Commons	Robinson Bradshaw & Hinson P A				Claima Subject To Dries Orders		General			Cure			Reclamation
International Resistive Company Wire & Film Technologies Division	101 North Tryon St Ste 1900 Charlotte, NC 28246	6/30/06	8878	¢170.1E0.63	Claims Subject To Prior Orders And To Modification Due To Cure	05 44640	\$0.00 Unsecured	05-44640	\$1,320.2		05-44640		Reciamation Amount
Wife & Fill Technologies Division	Attn Carrie Joseph	0/30/00	0070	\$170,159.02	And to Modification Due to Cure	03-44040	\$0.00 Onsecured	05-44040	\$1,320.2	Amount	05-44040	\$0.007	unount
	4705 Industrial Dr				Claims Subject To Prior Orders		General			Cure			
Kaumagraph Flint Corporation	Millington, MI 48746	11/17/05	642	\$1 703 785 68	And To Modification Due To Cure	05-44640		05-44640	\$1,057,952.07				
Raumagraph i lint Corporation	Millington, Wi 40740	11/11/03	042	\$1,703,763.00	And to wodification Due to cure	03-44040	\$391,114.89 Offsecured	03-44040	\$1,037,932.01	Amount			
	4311 Patterson				Claims Subject To Prior Orders		General			Cure			
Ldi Incorporated	Grand Rapids, MI 49512	7/18/06	9832	\$268.853.90	And To Modification Due To Cure	05-44640		05-44640	\$89,133.08				
	Harold E Nelson		3002	+==5,000.00			. 12, 12 0 00000100		\$20,.00.00				
	Nantz Litowich Smith Girard & Hamilton												
	2025 E Beltline SE Ste 60				Claims Subject To Prior Orders		General			Cure			
Ldi Incorporated	Grand Rapids, MI 49546	7/18/06	9832	\$268,853.90	And To Modification Due To Cure	05-44640		05-44640	\$89,133.08				
Liquidity Solutions Inc dba Revenue	Jeffrey L Caress			,,			. ,		, ,				
Management as assignee of Applied	,				Claims Subject To Prior Orders								
Handling Inc	Hackensack, NJ 07601	11/22/05	805	\$310,941.94	And To Modification Due To Cure	05-44640	\$291,767.68 Cure Amour	ıt					
	Vladimir Jelisavcic												
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders		General			Cure			
Longacre Master Fund Ltd	New York, NY 10019	10/25/05	123	\$127,102.34	And To Modification Due To Cure	05-44640	\$80,222.67 Unsecured	05-44640	\$40,693.3	Amount	1		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		_												
Name	Address	Date Filed	Claim	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2			Modified Amount3	Modified Nature3
Name	Vladimir Jelisavcic	Tiled	Number	Olaini Alliount	Basis for Objection	Debtoi	Amount	Nature	Debtoiz	Amountz	Naturez	Debtois	Amounts	Natures
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
ongacre Master Fund Ltd	New York, NY 10019	2/8/06	1898	\$3.086.40	And To Modification Due To Cure	05-44640	\$2,994.00	Cure Amount						
	Vladimir Jelisavcic			, , , , , , , ,			, , , , , , , , , , , , , , , , , , , ,							
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
ongacre Master Fund Ltd	New York, NY 10019	2/8/06	1901	\$3,190.40	And To Modification Due To Cure	05-44640	\$3,190.40	Cure Amount						
	Vladimir Jelisavcic													-
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
ongacre Master Fund Ltd	New York, NY 10019	2/8/06	1902	\$3,190.40	And To Modification Due To Cure	05-44640	\$3,190.40	Cure Amount						
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
ongacre Master Fund Ltd	New York, NY 10019	2/8/06	1907	\$6,425.10	And To Modification Due To Cure	05-44640	\$6,425.10	Cure Amount						
	Vladimir Jelisavcic							Non-Cure						
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders			Priority			Cure			
ongacre Master Fund Ltd	New York, NY 10019	2/8/06	1908	\$6,425.10	And To Modification Due To Cure	05-44640	\$92.40	Amount	05-44640	\$6,332.70	Amount			
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
ongacre Master Fund Ltd	New York, NY 10019	5/2/06	4446	\$27,790.40	And To Modification Due To Cure	05-44640	\$26,411.27	Cure Amount						
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders			General			Cure			
ongacre Master Fund Ltd	New York, NY 10019	5/16/06	6054	\$145,734.00	And To Modification Due To Cure	05-44640	\$611.80	Unsecured	05-44640	\$145,122.20	Amount			
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders			General			Cure			
ongacre Master Fund Ltd	New York, NY 10019	6/27/06	8682	\$323,679.01	And To Modification Due To Cure	05-44640	\$8,296.48	Unsecured	05-44640	\$311,657.59	Amount			
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders			General			Cure			
ongacre Master Fund Ltd	New York, NY 10019	6/28/06	8715	\$36,618.89	And To Modification Due To Cure	05-44640	\$33,235.47	Unsecured	05-44640	\$582.86	Amount			
	Vladimir Jelisavcic										_			
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders			General			Cure			
ongacre Master Fund Ltd	New York, NY 10019	7/17/06	9585	\$81,300.76	And To Modification Due To Cure	05-44640	\$12,082.26	Unsecured	05-44640	\$64,020.00	Amount			
	Vladimir Jelisavcic													
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
Longacre Master Fund Ltd	New York, NY 10019	7/24/06	10494	\$198,263.50	And To Modification Due To Cure	05-44640	\$198,263.50	Cure Amount						
	Vladimir Jelisavcic				0 0 5. 0						_			
	810 Seventh Ave 22nd FI	7/00/00	40000	****	Claims Subject To Prior Orders	0= 44040	**	General	05 44040	0.175 100 0	Cure			
ongacre Master Fund Ltd	New York, NY 10019	7/28/06	12230	\$240,942.30	And To Modification Due To Cure	05-44640	\$0.20	Unsecured	05-44640	\$175,162.30	Amount			
	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl				Claims Subject To Prior Orders			General			Cure			
annous Master Fund Ltd	New York, NY 10019	10/20/06	16376	¢500.700.00	And To Modification Due To Cure	05 44640	\$305,282.00		05-44640	\$268.845.00				
Longacre Master Fund Ltd	Vladimir Jelisavcic	10/20/06	10370	\$590,769.00	And 10 Modification Due 10 Cure	05-44640	\$305,282.00	Unsecured	05-44640	\$200,040.00	Amount			
	810 Seventh Ave 22nd FI				Claims Subject To Prior Orders									
angeere Meeter Fund Ltd	New York, NY 10019	2/28/07	16558	¢200 742 E2	And To Modification Due To Cure	05 44640	\$200 742 E2	Cure Amount						
Longacre Master Fund Ltd	George D Nagle Jr Credit Mgr	2/20/07	10000	φ309,743.32	And to Modification Due to Cure	05-44640	\$309,743.32	Cure Amount	1					
	PO Box 3608 MS38 26				Claims Subject To Prior Orders			General			Cure			
M A Com Inc	Harrisburg, PA 17105	7/26/06	15926	\$404.086.61	And To Modification Due To Cure	05 44640	\$125,651.26		05-44640	\$145,170.00				
WA CONTINC	Madison Niche Opportunities LLC	7720700	13920	\$404,900.0 I	And to Modification Due to Cure	03-44040	\$123,031.20	Unsecured	03-44040	\$143,170.00	Amount			
	6310 Lamar Ave Ste 120				Claims Subject To Prior Orders	1		General	1		Cure			
Madison Niche Opportunities LLC	Overland Park, KS 66202	1/31/06	1729	\$154 411 76	And To Modification Due To Cure	05-44640	\$153 011 76		05-44640	\$1,400.00				
viadison Micrie Opportunities LEO	Madison Niche Opportunities LLC	1/31/00	1129	Ψ10-7,-11.70	7 TO WOOMICATION DUC TO CUTE	00-77040	ψ133,011.70	Chaccarca	00-77040	Ψ1,+00.00	, anount			
	6310 Lamar Ave Ste 120				Claims Subject To Prior Orders			General			Cure			
Madison Niche Opportunities LLC	Overland Park, KS 66202	5/31/06	7206	\$31 570 05	And To Modification Due To Cure	05-44640	\$3,026.00	Unsecured	05-44640	\$25,309.20				
	MSI Packaging	5.51700	00	\$5.,5.0.00	and the state of t	23 11010	\$5,525.00	25000.00	23	Q20,000.20				
	5010 W 81st St				Claims Subject To Prior Orders	1		General	1		Cure			
	g Indianapolis, IN 46268	11/14/05	523	CEE7 C44 OC	And To Modification Due To Cure	05 44640	#0E6 040 70		05-44640	\$37,664.66				

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1	2	3	4	5	6	7	8 9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Modifie Amount Nature		Modified Amount2		Correct Debtor3	Modified Amount3	Modified Nature3
	1900 Commerce Pkwy				Claims Subject To Prior Orders								
Moldtech Inc	Lancaster, NY 14086-1735	5/1/06	3736	\$3 772 00	And To Modification Due To Cure	05-44640	\$3,772.00 Cure Amou	ınt					
Woldteen me	National Semiconductor Corp	3/1/00	3730	ψ5,772.00	And to Wodincation Due to cure	03-44040	ψ5,112.00 Out C Amot	1110					
	2900 Semiconductor Dr. G2 335				Claims Subject To Prior Orders								
National Semiconductor Corp	Santa Clara, CA 95051	5/9/06	5390	\$995.20	And To Modification Due To Cure	05-44567	\$487.50 Cure Amou	ınt					
	Mcdermott Will & Emery Llp												
	James M Sullivan												
	50 Rockefeller Plaza				Claims Subject To Prior Orders								
National Semiconductor Corp	New York, NY 10020	5/9/06	5390	\$995.20	And To Modification Due To Cure	05-44567	\$487.50 Cure Amou	ınt					
	c o Robert L Eisenbach III												
	Cooley Godward LLP				Ol-i Outile of To Dei Out								
Oaram Oata Caminandustara Inc	101 California St 5th Fl San Francisco, CA 94111-5800	7/19/06	9961	640,000,00	Claims Subject To Prior Orders And To Modification Due To Cure	05 44567	\$18,090.00 Cure Amou						
Osram Opto Semiconductors Inc	Attn Patrick Buckley	7/19/06	9901	\$18,090.00	And to Modification Due to Cure	05-44567	\$18,090.00 Cure Amot	ını					
	1100 Atlantic Dr				Claims Subject To Prior Orders								
P J Spring Co Inc	W Chicago, IL 60185	1/23/06	1640	\$6.085.80	And To Modification Due To Cure	05-44640	\$6.085.80 Cure Amou	ınt					
1 0 opining come	Peter F DeMarco	1720700	10-10	ψ0,000.00	7 tha 10 Modification Bue 10 Gare	00 11010	φο,οσο.σο σαι σ τι ποι						
	1640 Northwind Blvd				Claims Subject To Prior Orders								
Piher International Corp	Libertyville, IL 60048	5/1/06	4278	\$3,010.00	And To Modification Due To Cure	05-44567	\$3,010.00 Cure Amou	ınt					
·	Redrock Capital Partners LLC												-
	475 17th St Ste 544				Claims Subject To Prior Orders		General			Cure			
Redrock Capital Partners LLC	Denver, CO 80202	10/31/05	222	\$636,399.79	And To Modification Due To Cure	05-44640	\$127,342.83 Unsecured	05-44640	\$390,902.29	Amount			
	Redrock Capital Partners LLC												
	475 17th St Ste 544				Claims Subject To Prior Orders		General			Cure			
Redrock Capital Partners LLC	Denver, CO 80202	5/10/06	5510	\$43,178.53	And To Modification Due To Cure	05-44640	\$7,843.72 Unsecured	05-44640	\$35,334.17	Amount			
	Redrock Capital Partners LLC 475 17th St Ste 544				Claims Subject To Prior Orders		General			Cure			
Redrock Capital Partners LLC	Denver, CO 80202	9/12/06	16300	\$54,060,01	And To Modification Due To Cure	05 44640	\$5,628.57 Unsecured	05-44640	\$46,949.22				
Rediock Capital Faithers LLC	Revenue Management as Assignee of Detroit	9/12/00	10300	\$54,069.91	And to Modification Due to Cure	03-44040	\$5,026.57 Offsecured	05-44040	\$40,949.2	Amount			
	Heading LLC												
Revenue Management as Assignee	One University Plz Ste 312				Claims Subject To Prior Orders		General			Cure			
of Detroit Heading LLC	Hackensack, NJ 07601	3/24/06	2387	\$61,578.63	And To Modification Due To Cure	05-44640	\$11,549.98 Unsecured	05-44640	\$49,326.96	Amount			
	Victoria Comunale												
	2055 Sanyo Ave				Claims Subject To Prior Orders		General			Cure			
Sanyo Electronic Device USA Corp	San Diego, CA 92154	10/25/05	112	\$57,501.00	And To Modification Due To Cure	05-44640	\$34,785.00 Unsecured	05-44640	\$22,716.00	Amount			
	attn Carmen Folkes												
	111 Great Pond Dr				Claims Subject To Prior Orders		General			Cure			
Scapa Tapes N A	Windsor, CT 06095	1/31/06	1735	\$69,421.97	And To Modification Due To Cure	05-44640	\$65,261.90 Unsecured	05-44640	\$4,160.0	Amount			
	an Jeffer A Davis DI A Dinas Budaisk Cray Carry												
	co Jeffry A Davis DLA Piper Rudnick Gray Cary 401 B Street Ste 1700				Claims Subject To Prior Orders		General			Cure			Reclamation
Silicon Laboratories Inc	San Diego, CA 92101	6/30/06	8775	\$112 408 05	And To Modification Due To Cure	05-44640	\$0.00 Unsecured	05-44640	\$0.726.8		05-44640	\$0.00	
Silicon Laboratories inc	DLA Piper Rudnick Gray Cary US LLP	0/30/00	0113	ψ112,400.00	And to Wodincation Due to oute	03-44040	ψ0.00 Onscoreα	03-44040	ψ3,120.0	Amount	03-44040	ψ0.007	anount
	Timothy W Walsh												
	1251 Avenue of the Americas				Claims Subject To Prior Orders		General			Cure		F	Reclamation
Silicon Laboratories Inc	New York, NY 10020-1104	6/30/06	8775	\$112,408.05	And To Modification Due To Cure	05-44640	\$0.00 Unsecured	05-44640	\$9,726.8		05-44640	\$0.00	
	Brian Jarmain												
SPCP Group LLC as asignee of	Two Greenwich Plz 1st Fl				Claims Subject To Prior Orders		General			Cure			
Kane Magnetics GmbH	Greenwich, CT 06830	7/31/06	14136	\$91,770.01	And To Modification Due To Cure	05-44640	\$66,555.67 Unsecured	05-44640	\$56,459.98	Amount			
	Goodwin Procter LLP												
	Allan S Brilliant Craig P Druehl & Meagan E												
0000	Costello				0 0 5. 0								
SPCP Group LLC as asignee of	599 Lexington Ave	7/04/00	44400	604 770 04	Claims Subject To Prior Orders	05 44040	General	OF 44010	ØE0 450 0	Cure			
Kane Magnetics GmbH	New York, NY 10022	7/31/06	14136	\$91,770.01	And To Modification Due To Cure	UD-44640	Unsecured / d.ccc,oo¢	05-44640	\$56,459.98	Amount			

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-2 (single) Service List

1	2	3	4	5	6	7	8 9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Modified Amount Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
	1572 N Old US Hwy 23				Claims Subject To Prior Orders								
Spiral Industries Inc	Howell, MI 48843	5/1/06	4221	\$6,030,64		05-44640	\$1,636.03 Cure Amount						
	,			70,000.0			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
I	770 Emerson St				Claims Subject To Prior Orders		General			Cure			
T & L Automatics Inc	Rochester, NY 14613	7/27/06	11259	\$814,710.90	And To Modification Due To Cure	05-44640	\$129,252.28 Unsecured	05-44640	\$235,458.62	Amount			
	Wanheimer Str 57				Claims Subject To Prior Orders		General			Cure			
Tdk Electronics Europe Gmbh	Duesseldorf, 40472 Germany	7/5/06	9019	\$15,855.76	And To Modification Due To Cure	05-44610	\$2,208.72 Unsecured	05-44610	\$12,441.73	Amount			
	O4 Februaries Da				Olaina Outiont To Drive Outland								
Tallman Carina Ca Inc	91 Enterprise Dr	2/0/06	1920	PC 74C 00	Claims Subject To Prior Orders And To Modification Due To Cure	05 44640	0F 176 00 Cure Amount						
Tollman Spring Co Inc	Bristol, CT 06010 Attn Shelley Hartman	2/8/06	1920	\$6,716.00	And to Modification Due to Cure	05-44640	\$5,176.00 Cure Amount						
	c o TPG Credit Management LP												
	4600 Wells Fargo Ctr 90 S Seventh St				Claims Subject To Prior Orders		General			Cure			
TPG Credit Opportunities Fund LP	Minneapolis, MN 55402	6/30/06	8878	\$170 159 62	And To Modification Due To Cure	05-44640	\$99,185.10 Unsecured	05-44640	\$59,733.34				
The disease appearant and a series and a ser	Attn Shelley Hartman	0,00,00	00.0	ψσ,.σσ.σ <u>2</u>	7 and 10 modification Buo 10 Gard	00 11010	\$55,155.15 CH6564.54	00 11010	ψου,, σοιο ι	7 111100111			
	c o TPG Credit Management LP												
	4600 Wells Fargo Ctr 90 S Seventh St				Claims Subject To Prior Orders		General			Cure			
TPG Credit Opportunities Fund LP	Minneapolis, MN 55402	8/24/06	16255	\$1,898,409.80	And To Modification Due To Cure	05-44640	\$66,283.61 Unsecured	05-44640	\$1,747,018.36	Amount			
• •	Attn Marion R Hubbard												
	1 Greenwhich PL				Claims Subject To Prior Orders		General			Cure			
Vishay Americas Inc	Shelton, CT 06484	7/13/06	9452	\$2,675,676.21	And To Modification Due To Cure	05-44640	\$0.00 Unsecured	05-44640	\$92,156.46	Amount			

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-3 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Mana	Address	Date	Claim	Asserted	Book for Objection	Correct	Modified	Modified	Correct	Modified	Modified	Correct	Modified	Modified
Name	Address c o Robert D Wolford	Filed	Number	Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2	Debtor3	Amount3	Nature3
	Miller Johnson													
American Cail Spring Company	PO Box 306	7/24/06	15120	¢EO 414 20	Claims Asserting Reclamation Subject		644 007 04	General	OE 44640	e2 702 2	Cura Amaunt	05 44640	#6 700 0E	Reclamation
American Coil Spring Company	Grand Rapids, MI 49501-0306 Miller Johnson	7/31/06	15139	\$59,414.30	Prior Orders, Modification, And Cure	05-44640	\$41,097.81	Unsecured	05-44640	\$3,782.24	Cure Amount	05-44640	\$6,798.05	Amount
	Thomas P Sarb													
	250 Monroe Ave NW Ste 800 PO Box 306				Claims Asserting Reclamation Subject			General						Reclamation
American Coil Spring Company	Grand Rapids, MI 49501-0306 Attn David S Leinwand Esq	7/31/06	15139	\$59,414.30	Prior Orders, Modification, And Cure	05-44640	\$41,097.81	Unsecured	05-44640	\$3,782.24	Cure Amount	05-44640	\$6,798.05	Amount
	535 Madison Ave 15th FI				Claims Asserting Reclamation Subject	То		General						Reclamation
Amroc Investments LLC	New York, NY 10022	5/26/06	6943	\$806,779.79	Prior Orders, Modification, And Cure	05-44640	\$498,003.65		05-44640	\$246,683.32	Cure Amount	05-44640	\$58,853.42	
	Attn David S Leinwand Esq					-								
Amroc Investments LLC	535 Madison Ave 15th FI New York, NY 10022	7/21/06	10208	\$2 157 3/8 20	Claims Asserting Reclamation Subject Prior Orders, Modification, And Cure	05-44640	\$97.564.00	General Unsecured	05-44640	\$2,010,184,04	Cure Amount	05-44640	\$40,599.17	Reclamation
Annoc investments LLG	146W 161K, 141 16022	1/21/00	10200	ψ2,137,340.20	1 nor orders, Modification, And Cure	03-44040	ψ91,304.08	Orisecured	03-44040	ψ2,019,104.9	Cure Amount	03-44040	ψ40,399.17	Amount
	4405 Cushing Pkwy				Claims Asserting Reclamation Subject			General						Reclamation
Delta Products Corporation	Fremont, CA 94538 Attn Ross Rosenfelt & Vikas Madan	7/31/06	15226	\$87,775.20	Prior Orders, Modification, And Cure	05-44640	\$64,858.48	Unsecured	05-44640	\$5,388.80	Cure Amount	05-44640	\$12,986.67	Amount
	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl				Claims Asserting Reclamation Subject	To					Reclamation			
Deutsche Bank Securities Inc	New York, NY 10005	7/31/06	13773	\$5,721,969.77	Prior Orders, Modification, And Cure	05-44640	\$1,493.42	Cure Amount	05-44640	\$26,076.17				
	Cleary Gottlieb Steen & Hamilton LLP													
	James L Bromley One Liberty Plaza				Claims Asserting Reclamation Subject	To					Reclamation			
Deutsche Bank Securities Inc	New York, NY 10006	7/31/06	13773	\$5.721.969.77	Prior Orders, Modification, And Cure	05-44640	\$1,493,42	Cure Amount	05-44640	\$26,076.17				
	Fair Harbor Capital LLC			* -,,			71,10011			420,01011				
	875 Ave of the Americas Ste 2305	0/0/00	0400	044.005.4	Claims Asserting Reclamation Subject		***	General	.=	******				Reclamation
Fair Harbor Capital LLC	New York, NY 10001 Attn Accounting Manager	3/3/06	2186	\$41,085.40	Prior Orders, Modification, And Cure	05-44640	\$36,309.96	Unsecured	05-44640	\$3,101.80	Cure Amount	05-44640	\$1,423.64	Amount
	250 E Caribbean Dr				Claims Asserting Reclamation Subject	То		General						Reclamation
Fujitsu Components America Inc	Sunnyvale, CA 94086	7/28/06	12839	\$492,938.78	Prior Orders, Modification, And Cure	05-44640	\$25,572.40	Unsecured	05-44640	\$442,630.78	Cure Amount	05-44640	\$2,018.40	Amount
	Attn Pedro Ramirez c o Goldman Sachs & Co													
	30 Hudson 17th FI				Claims Asserting Reclamation Subject	To		General						
Goldman Sachs Credit Partners LP	Jersey City, NJ 07302	7/31/06	13773	\$5,721,969.77	Prior Orders, Modification, And Cure	05-44640	\$5,385,940.50		05-44640	\$308,459.68	Cure Amount			
	Attn Ganna Liberchuk					-								
Hain Capital Holdings LLC	301 Rte 17 6th FI Rutherford, NJ 07070	11/1/05	273	\$953 170 47	Claims Asserting Reclamation Subject Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$936 111 5	Cure Amount	05-44640	\$8,549.38	Reclamation
Train Supital Holdings EES	Kasowitz Benson Torres & Friedman LLP	1171700	210	ψουσ, 17 σ. 47	The Cracis, Weatheaten, 7th Care	00 41010	ψ0.00	Onscoured	00 44040	ψ000,111.00	Oure / tinoune	00 44040	ψ0,040.00	ranount
	David S Rosner Adam L Shiff Daniel N													
	Zinman Daniel A Fliman				Claims Asserting Resignation Subject	т.		Conoral						Reclamation
Hain Capital Holdings LLC	1633 Broadway 22nd Fl New York, NY 10019	11/1/05	273	\$953,170,47	Claims Asserting Reclamation Subject Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$936.111.55	Cure Amount	05-44640	\$8.549.38	
	Attn Ganna Liberchuk			, ,						,,,,,			, , , , , , , ,	
	301 Rte 17 6th FI	40/5/05		****	Claims Asserting Reclamation Subject		4500 000 440	General	.=	0405 400 5			00 170 50	Reclamation
Hain Capital Holdings LLC	Rutherford, NJ 07070 Kasowitz Benson Torres & Friedman LLP	12/5/05	987	\$987,308.58	Prior Orders, Modification, And Cure	05-44640	\$588,096.41	Unsecured	05-44640	\$185,190.5	Cure Amount	05-44640	\$9,176.58	Amount
	David S Rosner Adam L Shiff Daniel N													
	Zinman Daniel A Fliman													
Hain Capital Holdings LLC	1633 Broadway 22nd Fl New York, NY 10019	12/5/05	987	¢007 200 E	Claims Asserting Reclamation Subject Prior Orders, Modification, And Cure	To 05-44640	\$588,096.41	General	05-44640	\$19E 100 E	Cure Amount	05 44640	\$9,176.58	Reclamation
Hairi Capital Holdings LLC	Stanley Lim	12/5/05	907	\$907,300.50	Prior Orders, Modification, And Cure	05-44640	\$500,090.41	Unsecured	05-44640	\$165,190.5	Cure Amount	05-44640	\$9,170.5c	Amount
	270 Park Ave 17th FI				Claims Asserting Reclamation Subject	То					Reclamation			
JPMorgan Chase Bank NA	New York, NY 10017	6/23/06	8403	\$1,254,523.02	Prior Orders, Modification, And Cure	05-44640	\$1,234,631.96	Cure Amount	05-44640	\$19,027.57	Amount			
	Neelima Veluvolu 270 Park Ave 17th Fl				Claims Asserting Reclamation Subject	To		General						Reclamation
JPMorgan Chase Bank NA	New York, NY 10017	7/25/06	10703	\$1,380,747.26	Prior Orders, Modification, And Cure	05-44640	\$912,627.52		05-44640	\$270,600.49	Cure Amount	05-44640	\$197,519.25	
	Stanley Lim					_		_						
JPMorgan Chase Bank NA as Assignee of	270 Park Ave New York, NY 10017	1/6/06	14050	¢1 001 202 1	Claims Asserting Reclamation Subject Prior Orders, Modification, And Cure	To 05-44640	\$907,262.70	General	05-44640	6070 400 00	Cure Amount	05 44640	\$101 00E 04	Reclamation
Brazeway Inc	New TOIN, NT TOUT?	1/0/06	14052	φ1,001,302.43	Frior Orders, Modification, And Cure	UD-4404U	\$907,202.70	unsecured	03-44040	Φ01∠, 133.8 ₄	Cure Amount	03-44040	φ101,905.91	AITIOUTIL
	1221 S Park St													
Kielika efer Manufaskuia e Os KAKO	PO Box 348	7/00/00	40474	0454 400 40	Claims Asserting Reclamation Subject			General	05 440 **	6447.700.7		05 44040	#0.00C 17	Reclamation
Kickhaefer Manufacturing Co KMC	Port Washington, WI 53074-0348	7/28/06	12141	\$151,106.18	Prior Orders, Modification, And Cure	05-44640	\$0.00	Unsecured	05-44640	\$147,796.7	Cure Amount	U5-44640	\$3,309.47	Amount

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-3 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified	Correct	Modified	Modified
Name	Address			Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2	Debtor3	Amount3	Nature3
	Foley & Lardner LLP													
	Judy A O Neill													
	500 Woodward Ave Ste 2700				Claims Asserting Reclamation Subject	To		General						Reclamation
Kickhaefer Manufacturing Co KMC	Detroit, MI 48226	7/28/06	12141	\$151 106 18	Prior Orders, Modification, And Cure	05-44640	\$0.00	Unsecured	05-44640	\$147 796 7	Cure Amount	05-44640	\$3,309,47	
Tuolina olo Manaraolaning oo Tuno	Foley & Lardner LLP	1720700		ψ101,100.11	The Gradie, Meanication, 7 tha Gard	00 11010	ψ0.00	onocourou .	00 11010	ψ117,700.7	Ouro 7 milourit	00 11010	ψο,οσο. 11	runount
	Hilary Jewett													
	90 Park Ave				Claims Asserting Reclamation Subject	To		General						Reclamation
Kickhaefer Manufacturing Co KMC	New York, NY 10016	7/28/06	12141	\$151 106 19	Prior Orders, Modification, And Cure	05-44640	\$0.00	Unsecured	05-44640	\$147 706 7	Cure Amount	05-44640	\$3,309,47	
Rickilaelei Waliulactullig Co RWC	Vladimir Jelisavcic	1/20/00	12171	φ151,100.10	of flor Orders, Modification, And Care	03-44040	Ψ0.00	Onsecured	03-44040	\$147,730.7	Cure Amount	03-44040	\$5,505. 4 1	Amount
	810 Seventh Ave 22nd FI				Claims Asserting Reclamation Subject	To		General						Reclamation
Language Master Fund Ltd	New York, NY 10019	E/22/06	6671	£120 22E 0		05-44640	¢72 E40 40		05-44640	¢2E 202 40	Cura Amaunt	OF 44640	¢24 442 20	
Longacre Master Fund Ltd	Vladimir Jelisavcic	5/23/06	0071	\$130,235.00	Prior Orders, Modification, And Cure	05-44640	\$73,540.40	Unsecured	05-44640	\$25,262.40	Cure Amount	05-44640	\$31,412.25	Amount
					Oleine Assertine Besteveties Outside			0						D1
	810 Seventh Ave 22nd FI	=100100			Claims Asserting Reclamation Subject		*** ***	General	0= 44040	0.51.510.10			****	Reclamation
Longacre Master Fund Ltd	New York, NY 10019	7/20/06	9989	\$203,557.4	Prior Orders, Modification, And Cure	05-44640	\$30,236.87	Unsecured	05-44640	\$151,546.48	Cure Amount	05-44640	\$21,774.05	Amount
	Vladimir Jelisavcic					_								
	810 Seventh Ave 22nd FI				Claims Asserting Reclamation Subject			General						Reclamation
Longacre Master Fund Ltd	New York, NY 10019	7/28/06	12346	\$215,079.82	Prior Orders, Modification, And Cure	05-44640	\$163,808.69	Unsecured	05-44640	\$15,730.18	Cure Amount	05-44640	\$13,807.69	Amount
Longacre Master Fund Ltd as	Attn Vladimir Jelisavcic													
assignee/transferee of Sharp Electronics	810 Seventh Ave 22nd Floor				Claims Asserting Reclamation Subject			General			_			Reclamation
Corp	New York, NY 10019	7/31/06	13974	\$1,659,326.20	Prior Orders, Modification, And Cure	05-44640	\$657,908.30	Unsecured	05-44640	\$961,417.90	Cure Amount	05-44640	\$40,000.00	Amount
	Madison Niche Opportunities LLC													
	6310 Lamar Ave Ste 120				Claims Asserting Reclamation Subject			General						Reclamation
Madison Niche Opportunities LLC	Overland Park, KS 66202	4/5/07	16592	\$147,474.32	Prior Orders, Modification, And Cure	05-44640	\$59,021.23	Unsecured	05-44640	\$23,748.9	Cure Amount	05-44640	\$52,906.09	Amount
	Curtis Screw Company LLC													
	PO Box 2970				Claims Asserting Reclamation Subject			General						Reclamation
Madison Niche Opportunities LLC	Buffalo, NY 14240-2970	4/5/07	16592	\$147,474.32	Prior Orders, Modification, And Cure	05-44640	\$59,021.23	Unsecured	05-44640	\$23,748.91	Cure Amount	05-44640	\$52,906.09	Amount
	Chamberlain DAmanda													
	Attn Jerry Greenfield Esq													
	2 State St Ste1600				Claims Asserting Reclamation Subject	To		General						Reclamation
Park Enterprises of Rochester Inc	Rochester, NY 14614	7/12/06	9647	\$618,507.09	Prior Orders, Modification, And Cure	05-44640	\$585,433.00	Unsecured	05-44640	\$3,899.32	Cure Amount	05-44640	\$29,174.77	Amount
	Redrock Capital Partners LLC													
	475 17th St Ste 544				Claims Asserting Reclamation Subject	To		General						Reclamation
Redrock Capital Partners LLC	Denver, CO 80202	2/21/06	2065	\$126,918.43	Prior Orders, Modification, And Cure	05-44640	\$76,956.34	Unsecured	05-44640	\$42,141.40	Cure Amount	05-44640	\$6,207.62	Amount
	Redrock Capital Partners LLC													
	475 17th St Ste 544				Claims Asserting Reclamation Subject	То		General						Reclamation
Redrock Capital Partners LLC	Denver, CO 80202	6/8/06	7659	\$298,168,53	Prior Orders, Modification, And Cure	05-44640	\$257,648.28	Unsecured	05-44640	\$37,401,36	Cure Amount	05-44640	\$3,118.89	Amount
	Redrock Capital Partners LLC									, , , , , , , , , , , , , , , , , , , ,				
	475 17th St Ste 544				Claims Asserting Reclamation Subject	То		General						Reclamation
Redrock Capital Partners LLC	Denver, CO 80202	6/22/06	8373	\$778.532.62	Prior Orders, Modification, And Cure	05-44640	\$0.00	Unsecured	05-44640	\$298.160.95	Cure Amount	05-44640	\$567.39	Amount
	Gary Vist			******			70.00			*===;:====			*******	
	Masuda Funai Eifert & Mitchell Ltd													
	203 N LaSalle St Ste 2500				Claims Asserting Reclamation Subject	To					Reclamation			
Sagami America Ltd	Chicago, IL 60601	10/14/05	16683	\$22,443.37	Prior Orders, Modification, And Cure	05-44640	\$20,850.57	Cure Amount	05-44640	\$1,592.80				
SPCP Group LLC as agent for Silver Point	Attn Brian A Jarmain	13/14/03	. 3000	ψ , ++0.01	. nor ordere, meanioation, raid ourc	55 11010	ψ <u>2</u> 0,000.01	ou.o, unoun	00 .4040	\$1,00 2 .00	, unount			
Capital Fund LP and Silver Point Capital	Two Greenwich Plz 1st Fl				Claims Asserting Reclamation Subject	To		General						Reclamation
Offshore Fund LTD	Greenwich, CT 06830	7/28/06	12259	\$1 040 216 50	Prior Orders, Modification, And Cure	05-44640	\$0.00	Unsecured	05-44640	\$1,021,697.13	Cure Amount	05-44640	\$9.446.88	
SPCP Group LLC as agent for Silver Point	Attn Brian A Jarmain	1120/00	12230	ψ1,040,210.00	i noi Graera, Modification, And Cure	33-44040	Ψ0.00	o i i secureu	00-44040	ψ1,021,037.1	Care Amount	00-44040	ψυ,ττυ.00	, anount
Capital Fund LP and Silver Point Capital	Two Greenwich Plaza 1st Fl				Claims Asserting Reclamation Subject	To		General						Reclamation
Offshore Fund LTD	Greenwich, CT 06830	7/28/06	12250	¢1 040 216 5	Prior Orders, Modification, And Cure	05-44640	60.00	Unsecured	05 44640	\$1.021.697.13	Curo Amount	05 44640	\$9.446.88	
Olishole Fullu LTD	Greenwich, CT 00030	1/20/00	12230	φ1,040,210.50	Filor Orders, Modification, And Cure	05-44040	φυ.υυ	Unsecured	00-44040	φ1,021,097.13	Cure Amount	UU-4404U	φυ,440.00	Amount

EXHIBIT I

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SOUTHERN DISTRICT OF NEW YOR	RK	
	x	
In re	:	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)

UNITED STATES BANKRUPTCY COURT

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure" are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted Claim	Basis For	Treatment Of Claim							
Filed	Number	Amount ¹	Objection	Correct Debtor	Modified Amount	Modified Nature					
				7	8	9					
8	4	6	6	0	①	®					
				B	(2)	©					

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided</u>, <u>however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE,

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AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York February 15, 2008

EXHIBIT J

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Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-3 (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2			Correct Debtor3	Modified Amount3	Modified Nature3	Correct Debtor4	Modified Amount4	Modified Nature4	Correct Debtor5	Modified Amount5	Modified Nature5
	Vladimir Jelisavcic																			
	810 Seventh Ave 22nd FI				Claims Asserting Reclamation Subject			General			Cure			Reclamation			General			Reclamation
Longacre Master Fund Ltd	New York, NY 10019	5/2/06	4531	\$201,340.46	To Prior Orders, Modification, And Cure	05-44640	\$111,637.60	Unsecured	05-44640	\$82,444.55	Amount	05-44640	\$1,786.8	0 Amount	05-44507	\$2,961.5	1 Unsecured	05-44507	\$2,270.00	Amount
	Morton R Branzburg Esq Klehr Harrison Harvey Branzburg																			
	260 S Broad St				Claims Asserting Reclamation Subject			General			Cure			General						Reclamation
Rohm Electronics USA LLC	Philadelphia, PA 19102-5003	4/3/06	2482	\$1,495,516.58	To Prior Orders, Modification, And Cure	05-44567	\$1,600.80	Unsecured	05-44567	\$24,180.77	Amount	05-44640	\$63,626.6	7 Unsecured	05-44640	\$1,219,334.1	Cure Amount	05-44640	\$107,101.70	Amount
	Attn Brian Jarmain 2 Greenwich Plz 1st Fl				Claims Asserting Reclamation Subject			General			Cure			General						Reclamation
SPCP Group LLC	Greenwich, CT 06830	3/9/06	2229	\$360,413.11	To Prior Orders, Modification, And Cure	05-44567	\$98.06	Unsecured	05-44567	\$11,399.82	Amount	05-44640	\$16,941.4	1 Unsecured	05-44640	\$312,481.60	Cure Amount	05-44640	\$5,052.44	4 Amount
	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave				Claims Asserting Reclamation Subject			General			Cure			General						Reclamation
SPCP Group LLC	New York, NY 10022	3/9/06	2229	\$360,413.11	To Prior Orders, Modification, And Cure	05-44567	\$98.06	Unsecured	05-44567	\$11,399.82	Amount	05-44640	\$16,941.4	1 Unsecured	05-44640	\$312,481.60	Cure Amount	05-44640	\$5,052.44	

EXHIBIT K

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SOUTHERN DISTRICT OF NEW YOR	RK	
	X	
In re	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
Debtors	:	(Inintly Administered)

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UNITED STATES BANKRUPTCY COURT

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure" are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted	Basis For	Treatment Of Claim							
Filed	Filed Number Claim Amount ¹		Objection	Correct Debtor	Modified Amount	Modified Nature					
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If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

"CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a <u>prima facie</u> right to payment; <u>provided</u>, <u>however</u>, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York February 15, 2008